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CURRENT TOPICS.

WE ARE glad to learn that Mr. Registrar LAVIE has recovered from the illness which has for some time affected him, and it is hoped that he is now completely restored to health.

ALTHOUGH THE list of Chancery appeals has not as yet been dealt with, it cannot be said that suitors have suffered much by reason of Court of Appeal No. 2 not having sat. It is, however, understood that next week a court will be formed for the purpose of hearing these cases.

IT IS UNDERSTOOD that Mr. T. H. BOLTON has been appointed a Chancery Taxing Master, in succession to the late Mr. DAVIDSON. Considering the amount of business in the office, and the importance of preventing it from falling into arrear, it is to be regretted that so much delay has occurred in filling up the office.

ON TUESDAY, the 22nd inst., Mr. Justice KEKEWICH will begin his fortnight of hearing witness actions, and will continue the same each day until the 1st of February, with the exception of Monday, the 27th of January, when he will sit in chambers. There is no arrangement at present made for the hearing of witness actions after the 2nd of March.

THE APPOINTMENT of Mr. MACKENZIE DALZIEL CHALMERS, the county court judge for the Birmingham Circuit, as Legal Member of the Council of the Governor-General of India, in succession to Sir A. E. MILLER, appears to have caused some surprise in Calcutta; but if an English lawyer was to be appointed in accordance with previous practice, it would, we think, be difficult to make a better selection. Mr. CHALMERS is not only a man of all-round ability, but is specially qualified for the post by his experience in connection with Government drafting.

CONTRARY to what was anticipated, there was on Saturday, the first day of the sittings, a very numerous attendance of judges at the Royal Courts of Justice. There were reasons personal to the judges why a second Court of Appeal was not formed for that day, and those reasons have continued to operate every day this week. But on the day in question all the judges of the Chancery Division sat to dispose of lists of matters of more or less importance; and in the Queen's Bench Division there were four judges sitting in two divisional courts, besides Mr. Justice VAUGHAN WILLIAMS and eight judges sitting in as many different courts. In all, twenty-one judges.

WE PRINT elsewhere a set of Rules of the Supreme Court, a draft of which was recently published (*ante*, p. 96). They relate to dispositions by married women and to certain applications under the Finance Act, 1894. Applications to dispense with the concurrence of a husband in a disposition by a married woman are now excepted from the jurisdiction of the masters; and it is directed that such applications under the Fines and Recoveries Act (3 & 4 Will. 4, c. 74) and under Malins' Act (20 & 21 Vict. c. 57) shall be heard by a judge of the Queen's Bench Division sitting at chambers. Applications under section 14 (2) of the Finance Act, 1894, for the apportionment of estate duty between different properties are to be made by originating summons in the Chancery Division.

IF THE EXTENT to which the provisions of an Act of Parliament are made available by the persons entitled to relief under them is a criterion of the usefulness of the Act, then the Summary Jurisdiction (Married Women) Act, 1895, is one of the most useful pieces of legislation of recent years. The metropolitan police-courts have been inundated with applications under that Act ever since the 1st inst., the day on which it came into operation; and we understand that similar applications in the larger provincial towns have also been very numerous. There can be little doubt that the Act will be beneficial in providing a more effectual remedy than hitherto existed in cases of cruelty or desertion. Its main effect is to enable a married woman to obtain by a cheap and expeditious method what virtually amounts to an order for judicial separation with a provision for alimony. In one point the relief given to a wife by the Act may, perhaps, be considered to be defective. Apart from cases in which relief is sought on the ground that the husband has been convicted of an assault upon the wife, or on the ground of desertion, the applicant must prove either (1) persistent cruelty or (2) wilful neglect to provide reasonable maintenance for the wife or her infant children whom the husband is liable to maintain, and (in either case) that the husband has by such cruelty or neglect caused the wife to leave him and live separately from him. It seems clear that a wife who, in spite of persistent cruelty or wilful neglect to provide maintenance, lives on with her husband has no right to obtain a separation under the Act, unless the cruelty culminates in an assault followed by a conviction, or the neglect amounts to desertion. There does not seem to be any good reason for denying to a woman for whom friendlessness or other circumstances make it impossible for her to leave her husband's roof the relief to which a more independent wife is entitled; and the long-suffering are certainly not favourably considered by the Act. But the language of section 4 admits of no doubt as to this point.

THERE WAS a delightful case before Mr. Justice BARNES on Tuesday last, which, in point of regard for technicality, takes us back to the early ages of the law. The question before the court was whether a man has any right to be considered living when a jury of his fellow countrymen have found that he is dead. GEORGE RICKARD married in 1854, and disappeared in 1860. His disconsolate spouse went through the ceremony of marriage with another man in 1865, and, having petitioned for a judicial separation against her supposed second husband, the latter in his turn petitioned for a decree of nullity on the ground that RICKARD was living at the time of the supposed second marriage. At the trial of the consolidated suits, the jury found that GEORGE RICKARD was not alive at the date of the marriage ceremony in 1865, and a decree was made on the wife's petition for judicial separation. Six months afterwards GEORGE RICKARD appeared in England, and the supposed second husband thereupon presented a second petition for a decree of nullity. The proceedings at the hearing of this petition can be most fittingly given in the language of *Croke's Reports*, to which the case obviously belongs:—"Wylkins v. Wylkins, otherwise Rickard, Hil. 59 Viet., Was now moved again. Counsell for ye petitioner dyd state yat ye aforesaid RICKARD was now in Courte in ye flesh. But BARNES sayde yat after ye verdyct of ye jury he did suppose yat Counsell for ye Respondente would contend yat he (BARNES) was bound

to fynde yat s^d RICKARD was dedde tho' he was now here in Courte. Ay marry do I, sayth Counsell for ye Respondente. Thereupon Inderwicke, of Counsell for ye Petitioner, telleth an anecdote to ye Courte of how a man reputed dedde, insomuch as that probate was graunted of his wille, did afterwards appear to ye consternacion of ye legattees; and then Counsell for ye Respondente averreth that ye Courte could not reopen ye matter after ye decree and ye verdyct of ye jury in ye former case; for that ye Petitioner was estopped thereby. Whereupon after divers evidence taken, BARNES sayeth: How can I gette over ye decree of ye Courte and ye verdyct of ye jury? Ye questione of estoppel is a serious one—Wherefor since ye parties could not agree, he did adjourn ye case."

THREATENED INSTITUTIONS are, we know, proverbially long-lived. More than once it has been suggested that the procedure by way of petition in the Chancery Division should be swept away, and we cannot suppose that the revising authority will not have to consider similar suggestions now. For our own part, we can imagine nothing more disastrous than the abolition of the petition, and we sincerely trust that no such calamity is in store for us. We appeal to the experience of practical men whether the succinct narrative form of the petition is not the best possible method of presenting to the court the facts of a complicated case. Take, for instance, a case in which there has been no order declaring the rights of the parties, and a fund in court, exceeding the limit within which application can be made in chambers, has to be dealt with. We confess ourselves as altogether at a loss to conceive how the court can be placed in possession of the facts more conveniently than is done by a petition. Indeed, the value of this method of procedure is amply evidenced by the course which is adopted daily in most, if not all, of the chambers of the Chancery judges. The questions arising for determination under Ord. 55, r. 3, are so numerous that it would be impossible for the judges to grasp the facts and deal satisfactorily with the mass of work before them within the time at their disposal, were it not that in such cases they require statements of facts, giving succinctly the story, with *verbatim* extracts from wills and other documents requiring construction, to be submitted to them. What are these statements of facts but petitions in another form? Indeed, we are disposed to think that on the score of expense it would be found that in most cases the balance inclines in favour of the petition, and that the cost of an originating summons and a subsequent statement of facts is greater than that of a petition. Once more, the "petition of course," which is the present mode by which certain *ex parte* orders in the Chancery Division are obtained, is probably of all methods at once the simplest, the most expeditious, and the least expensive. To banish a well-tried friend who has done us good service would be at once ungrateful and foolish. We know that in certain quarters an impression prevails that all practice which can be shown to have prevailed in the days of the old Court of Chancery must therefore be condemned as an anachronism. To argue with such prejudices is neither possible nor profitable. We are content to take our stand on the sound maxim that to change existing practice for the sake of change, and unless it be shewn conclusively to be needlessly costly or cumbrous, is certain to result in increased expense and delay to the suitors of the court, who, and who only, are the persons to be considered.

TO COMMERCIAL MEN in the shipping business, and especially to underwriters, the points raised and decided by MATHEW, J., in the Commercial Court in the case of *Francis v. Boulton* (reported *ante*, p. 145) are of very considerable importance. The points dealt with by the learned judge in his considered judgment were these: when goods which have been damaged by the perils insured against may be said to be a total loss, and when a partial loss only; and the principle upon which a partial loss is to be estimated. To understand these questions it is necessary to state shortly the facts, which were these: The assured had insured a cargo of rice, valued in the policy, with his underwriter. During the currency of the policy, and by perils insured against, the barge upon which

the rice was damaged. The damage was such that the rice was a partial loss, and it was a question whether the loss was a total loss or a partial loss. The court held that the loss was a partial loss, and that the underwriter was liable to pay the value of the partial loss. The court also held that the underwriter was liable to pay the value of the partial loss, and that the underwriter was liable to pay the value of the partial loss.

A POINT was raised in the case of *Francis v. Boulton* as to the value of the partial loss. The court held that the value of the partial loss was to be estimated on the basis of the value of the goods at the time of the loss, and that the underwriter was liable to pay the value of the partial loss.

the rice was loaded was sunk and the rice was damaged. The damaged rice was afterwards tendered to the owners, who refused to accept it. It was then kiln-dried and sold as damaged rice for about one-third of its sound value. The question was whether this constituted a total loss of the rice or a partial loss only. The question is obviously one of degree, and it is often difficult to determine on which side of the line, whether a total or a partial loss, any given case falls. MATHEW, J., in the case before us, laid down the distinction that, as the goods on their arrival were, though damaged, capable of being conditioned and of being sold as of the same species as before, the loss was only a partial one; and he distinguished the case from *Asfur v. Blundell* (44 W. R. 130), also decided by him—his decision being affirmed by the Court of Appeal—where the goods in question, which were dates, had completely lost their merchantable character as dates, and were wholly incapable of being conditioned and sold as dates. The question is very fully dealt with in the leading case of *Rouse v. Salvador* (3 Bing. N. C. 266), where the essential difference in point of principle between a total and a partial loss was fully dealt with by Lord ABINGER, who delivered the considered judgment of the Exchequer Chamber. The second question raised was upon what principle a partial loss—assuming that the loss is only a partial loss—is to be estimated as against the underwriter upon a valued policy. In *Johnson v. Sheddon* (2 East. 581), decided in 1802, the rule was laid down that in calculating a partial loss the loss is the difference between the gross proceeds of the goods when sound and when damaged, and not their net proceeds. We have thus to consider what the goods would have sold for upon their arrival in their sound condition, which is called their sound value, and we have to contrast this sound value with what the damaged goods have actually fetched in the same market, that is, with their damaged value; but in estimating this damaged value we are to estimate the gross proceeds only, and we are not to take into account the costs or charges of conditioning, if any. The difference between the sound value and the damaged value so estimated is the basis upon which the partial loss is to be estimated. Ever since the case of *Johnson v. Sheddon* (known as the *Brimstone case*, as brimstone was the subject-matter insured) this has been the practice which average adjusters have invariably followed, and MATHEW, J., has now decided that the practice of average adjusters in this respect is right. He therefore gives approval to the rule laid down in *Johnson v. Sheddon* as to the mode of estimating a partial loss, a rule which has been occasionally thought to be questionable. The principle upon which the ascertaining of a partial loss proceeds is well explained in Arnould on Marine Insurance, pp. 891 et seq. In estimating, therefore, the partial loss in the case before us of the damaged rice, the sound value of the rice was contrasted with what the rice actually fetched after being conditioned, and the cost of conditioning was not deducted; but this difference does not mean what the underwriter has to pay, for to arrive at the sum which the underwriter has to pay—the policy being a valued one—we take the difference between the sound and damaged values so estimated, and we calculate what percentage of loss this is upon the sound value; then whatever percentage of loss there is upon the sound value we take the same percentage upon the value in the policy, and this final result is the partial loss which the assured is entitled to recover from the underwriter.

A POINT, hitherto undecided by the English courts, has been dealt with by STIRLING, J., in *Lock v. Queensland Investment and Land Mortgage Co.* The propriety of paying interest on capital paid up in advance of calls is expressly recognised by clause 7 of Table A to the Companies Act, 1862, and provision to this end is ordinarily made by companies which have articles of association independent of Table A, but it may plausibly be argued that such payment of interest can only be made out of profits. If it is made for a year when there are no profits, then it is a return of capital to the shareholder, and is opposed to the well-settled rule by which such return is forbidden. STIRLING, J., has given no hint of how he would have decided the question in the absence of authority. He has found that it was dealt with by the Irish Court of Appeal in 1883, in the case of *Dale v.*

Martin (11 L. R. Ir. 371), and that decision he has followed. According to the judgment of the court, delivered by FITZGIBBON, L.J., the company is able to make a lawful contract for the payment of interest on the amount paid in advance of calls. Consequently the interest becomes a debt due from the company to the advancing shareholder, and it must be satisfied like any other debt out of the general assets of the company. The reasoning is clear, and it is not perhaps easy to detect any flaw in it. The money when advanced becomes, indeed, part of the capital of the company, and the payment of interest upon it is in effect very similar to the payment of dividend. But there is the distinction that an agreement is made for the payment of interest, while dividend does not become payable in pursuance of any contract. In *Re Exchange Drapery Co.* (38 Ch. D., p. 175) KAY, J., seems to have been quite clear that the shareholder could not prove for interest in competition with outside creditors; but whether this is correct or no, it does not interfere with the right of the shareholder to claim his debt against the company when outside creditors are not in question. It is not certain, however, that he could not compete with creditors. If he made an ordinary advance to the company at interest, he could prove as a creditor both for principal and interest; and though, after a prepayment of capital, he cannot, it is apprehended, require the return of the amount prepaid, yet in respect of the interest he is simply a creditor. At the same time, it must be admitted that the courts would probably be reluctant to carry the right of the advancing shareholder as far as this.

ORDINARILY a member of a building society is entitled to give notice to withdraw the money he has invested in the society, and upon the notice maturing he ceases to rank as a member of the society. He becomes a creditor, and as such is entitled to payment in priority to the members. But this right he is entitled to exercise only so long as the building society can be treated as a going concern, and the exact time at which the option to withdraw ceases to exist has been the subject of several decisions, the most recent being the decision of VAUGHAN WILLIAMS, J., in *Re The Ambition Investment Building Society* (44 W. R. 141). In *Brownlow v. Russell* (8 App. Cas., p. 254) Lord SELBORNE, C., observed that a winding-up order takes away the option which otherwise, if the concern had been a going one, would have belonged to each member, because it puts a close to the whole concern, and cuts off all chance of profit which, if the business had gone on, the members might have had. But it is not necessary that the business should be actually stopped by a winding-up order. It is inequitable that members should be allowed to withdraw after the affairs have got into such a state that the business must inevitably stop. In *Curric v. North British Building Society* (22 Sc. L. Rep. 833) it was held that rights of members could not be altered *inter se* so soon as the directors saw that, by reason of the heavy losses incurred, the business must come to an end. In *Re Sunderland Building Society* (38 W. R. 509, 24 Q. B. D. 394) MATHEW, J., seems to have somewhat altered this statement by saying that the right to withdraw ceased so soon as there was a state of things which, to the knowledge of all concerned, rendered liquidation inevitable; and elsewhere he used the test that it had become "notorious" that the society could not meet its liabilities. The same view was taken by NORMAN, J., in *Barnard v. Tomson* (1894, 1 Ch. 374), but it, of course, makes a great difference whether the date in question is to be fixed by the mere fact of impending cessation of business—a fact which must be known to the officers of the society—or by the members' knowledge of this fact. In point of principle it does not seem that the knowledge of the members is material. It is the actual state of the affairs of the society which makes it inequitable for one member any longer to gain priority over another, and such actual state of affairs may not be known outside the management of the society. Hence, in *Re The Ambition Investment Building Society* (*supra*), VAUGHAN WILLIAMS, J., departed from the test which seems to have been established by recent cases, and held that the right to withdraw ceases so soon as there has been either an actual stoppage of business or a recognition by the officers of the society of the necessity to stop business.

LORD BLACKBURN.

LORD BLACKBURN has been unfortunate in the end as in the beginning of his career. His sun has set in a haze of obscurity, as it rose in a storm of obloquy. The announcement of his death in retirement in a distant part of Scotland recalls a remarkable figure which, it is difficult to realize, was unknown to the bulk of the profession for the last twenty years, since he exchanged a seat in the Queen's Bench for a Lordship of Appeal, and ten years later retired altogether. Those whose memory does not overreach the gap of twenty years, who were never in habitual contact with that vigorous judicial mind, can hardly realize the feelings of astonishment with which older men now re-read the story of the opposition originally made to his appointment. For the crime of selecting a man who proved for seventeen years to be one of the ablest of the judges in a very strong court, the Lord Chancellor of the day was attacked, both in and out of Parliament, for an outrage on professional feeling, in appointing to a judgeship a barrister who had little or no practice. Never did professional criticism go more widely astray. For BLACKBURN—the reporter and writer of a text-book on sales, the rejected stone of successful practitioners—not only held his own with ease among a series of judges like COCKBURN, WIGHTMAN, CROMPTON, HILL, SHEE, MELLOR, LUSH, QUAIN, ARCHIBALD, and FIELD, but before long earned the reputation of being the corner-stone of the court. His burly figure, round bullet head, strong face, and broad Scotch accent, backed by clear logic and a pertinacious loquacity of questioning, enforced attention, not merely from advocates on the rack. The brusqueness of his manner and language not only attracted observation to himself, but acted as an admirable foil to the polished dignity of COCKBURN, the placid and imperturbable suavity of LUSH, the blank stolidity of MELLOR, the shy reserve of ARCHIBALD, the quick impulsiveness of QUAIN, and the dry learning of FIELD.

And in matter as well as in manner he was always in the front rank. COCKBURN was, no doubt, pre-eminent in matters of constitutional and criminal law, the *raison d'être* of the Court of Queen's Bench; LUSH in matters of practice and procedure, whether civil or criminal; ARCHIBALD, after COCKBURN, in Crown proceedings. But in commercial law BLACKBURN soon showed himself to be *facile princeps*, and had, indeed, no rival until the court was joined much later by FIELD, when BLACKBURN's reputation was too firmly established to be in any way impaired. It was he, and he alone, who in commercial matters saved the Queen's Bench for many years from being completely overshadowed by the authority of the Common Pleas. In real property law he had no superior there, and he was so good an all-round lawyer that even in those branches where a colleague was something of a specialist he placed himself without difficulty in the second place. And so keen and alert was his mind, so full of the rapture of the strife, that in almost all cases it was he who in the point-to-point race made the running for his stable companions, or (to change the metaphor) after a temporary check in difficult ground, picked up the scent for the pack. On such occasions all the papers and authorities in a case seemed to be drawn, by a sort of magnetic attraction, to his desk. And behind them he would sit with his wig on the back of his head, plunging his short-sighted eyes into one and another, firing off questions in quick succession at counsel on both sides, raising difficulties and objections, and at last, when the point was cleared, handing the conclusive document or book to the Lord Chief Justice, who meanwhile had often been leaning back in his chair in amused enjoyment of the scene, but always ready to intervene at the psychological moment and bear off the honours of a point, or to enforce the conclusion in a judgment of inimitable force and diction.

It is no test of the mental activity of such a character to refer by name to the *causes célèbres* in which he was engaged. They were many; but such things are more or less matters of accident, and it must not be forgotten that during all his time in the Queen's Bench he sat with a chief who had a special faculty for singling out for himself, and making a mark in, cases likely to cause a stir in the world. We prefer to take at random a single volume of the reports, and call attention to the part he played during a single year. We take the first volume of the *Law Reports*, Q. B., when he had been six years on the bench. In this

volume there are reports of eight appeals to the Exchequer Chamber from decisions of the Queen's Bench, in six of which BLACKBURN had taken part. In all six BLACKBURN's opinion was upheld, although in two he had differed from his colleagues, in one of which he had been overruled by COCKBURN and MELLOR, and in another had only carried the day in a court of two by virtue of his seniority to the other judge, SHEE. These six include *Lloyd v. Guibert*, a leading case on the conflict of laws, in which BLACKBURN had delivered the considered judgment of the court; *Wilson v. Rankin*, a leading case on the authority of a master of a ship; *R. v. Winsor*, a leading case on the conduct of a criminal trial; *Coe v. Wise*, an authority on the liability of commissioners executing statutory powers for negligence in their performance; and *Kemp v. Halliday*, an authority on constructive total loss in marine insurance. The last named is the case on which BLACKBURN and SHEE had differed; and Sir WILLIAM ERLE in delivering the short judgment of the Exchequer Chamber, summed it up in these words: "In this decision we have adopted the principle on which BLACKBURN, J., relied below, and we refer to his judgment for a more ample statement of that principle in the application of it to this case."

If now we turn from appeals from his judgments to his work in the court, we find that in Michaelmas Term he was not sitting *in Banc*, no doubt absent at *Nisi Prius*. For the rest of the year his name appears in almost every case. Though his judgments are often admirably terse, yet he is never silent, never simply concurs, never is a member of a court the considered judgment of which is delivered by any other single judge. On the other hand, the cases in which the judgment of the court was delivered by BLACKBURN, J., are not infrequent. The latter include *Swinford v. Keble*, on the right of a municipal corporation to make a rate; *Nicholson v. The Bradfield Union*, on the liability of a corporation to pay for goods though the contract be not under seal; *R. v. Hall*, on admissibility of evidence. In cases where there is a difference of opinion, he, with one exception, carries the majority with him; and in that one exception, as already stated, the Exchequer Chamber adopted his judgment over that of COCKBURN and MELLOR (*Coe v. Wise*).

He is equally at home on questions of pure commercial law as the right of a pledgee to repledge (*Donald v. Suckling*, in which, with the aid of MELLOR, J., he overruled SHEE, J.): the liability of registered shipowners for the negligence of persons on board (*Hibbs v. Ross*, in which, with the aid of LUSH, J., he overruled MELLOR, J.): in the construction of a will of real estate, whether a life estate is enlarged into a fee by implication from trusts (*Lloyd v. Jackson*); or of a written warranty of a horse (*Chapman v. Gueyther*): on the principles of rating of gasworks (*Re Lee*, a leading case): on the validity of an equitable plea (*Jeffs v. Day*): on the duties of magistrates with regard to highways (*R. v. Farrer* and *R. v. Phillips*); or on the duties of counsel in the conduct of a case (*Straus v. Francois*, in which his judgment is well worth reading). One other case may be specially referred to as evidence of the openness of his mind to conviction. In *Turner v. Walker* he was sitting, according to the old practice now abolished, on an application on the ground of misdirection for a new trial of an action which had been tried before himself. In such a position judges have been notoriously sensitive and strenuous in support of their own rulings. In this case his ruling was upheld by the other judges, although he himself had become nearly convinced that he was wrong. "I had great doubts at the trial," he says, "and, although my learned brothers think I was right in leaving the case as I did to the jury, I am rather inclined to think I was wrong." And, though his ruling was upheld, he insisted on the defendant having leave to appeal further against it. Such candour and impartiality alone would be enough to ensure his popularity as a judge.

And this versatility and energy and candour lasted during all his time in the Queen's Bench, and accompanied him to the House of Lords when he was appointed one of the first Lords of Appeal amid the universal satisfaction of the profession, which by this time was awake to his merits. His grasp of Scotch and colonial and ecclesiastical law was no less strong, and he was concerned in the final decision of many important cases. But a Lordship of Appeal, though important and dignified, does not loom large in the eyes of either the profession or the public,

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which do not attend or come in contact with the court except through the Press; where the Lords of Appeal are overshadowed by Chancellors and ex-Chancellors. So from 1876 to 1886 Lord BLACKBURN disappeared from view except to the initiated, who knew that he alone of the original holders of his post was fully equal to the burden of the honour. And from 1886, when he retired, he disappeared altogether into the obscurity in which he has recently died, seldom taking part in public affairs. But none of his contemporaries has left behind a better record of duty honourably performed in evil report and good report, of an intellect equal to every call of that duty, and of energy and industry which never allowed any duty to be performed in a slovenly or half-hearted fashion. *Requiescat in pace.*

THE COMPANIES (WINDING-UP) REPORT.

We have already (*ante*, p. 151) shortly noticed the report recently issued by the Board of Trade on the winding-up of companies during the year 1894. The most interesting part is, as usual, the report of Mr. JOHN SMITH, the Inspector-General in Companies Liquidation, and the elaboration and care with which he sets out the circumstances of the cases coming under his observation, and draws his conclusions therefrom, will not fail to be appreciated. As to the correctness of his conclusions difference of opinion may exist, but all who are interested in the amendment of company law will agree that he has made a very valuable contribution to a question of great importance and of current interest.

The statistics of company insolvency shew that during 1894 winding-up proceedings were commenced in 998 cases. Of these 884 were voluntary liquidations under the Act of 1862, including 51 liquidations subject to supervision, and 114 were compulsory liquidations under the Act of 1890. The total is slightly less than in 1893, and the total estimated loss on companies wound up compulsorily is a little over six million sterling, instead of the nine million of the previous year. This diminution of loss, which exists also in comparison with the figures in 1892, is due to the fact that no such heavy failures occurred as took place in those years, 1892 being marked by the failure of the Liberator group of companies, and 1893 by the failure of Australian banks and English trust companies. In 1894 there were nine cases of compulsory liquidation in which the total obligations to the public, exclusive of vendors' shares, exceeded £100,000, and Mr. SMITH gives a detailed account of each. In connection with the *Kingston Cotton Mill Co. (Limited)* he quotes the opinion advanced by the auditor in examination, that it is the duty of the directors to keep true accounts, and that it is the duty of the auditor merely to check the balance-sheet with the books, not to certify that it is a full and true balance-sheet. This mechanical view of the functions of an auditor is clearly out of date, but the extent to which an auditor can make the audit effectual by going behind the book entries is one of the unsolved problems of company management. The question of audit was prominent, too, in the case of the *Victoria Steamboat Association (Limited)*. There property was acquired by the promoters for £24,000 in cash, and sold to the company for £75,000, of which £25,000 was to be paid in cash and debentures, and £50,000 in paid-up shares. In the company's books the property was entered at £80,000, the figures being based on its value to the company "as a going concern." As the company never realized any profits as a going concern, it is, as Mr. SMITH observes, difficult to understand on what basis its assets were valued at more than three times their actual cost. In subsequent years the valuation was increased by adding the cost of repairs to the extent of £75,000, while only a trifling amount was allowed for depreciation. In 1891 the auditor made these arrangements for dealing with the cost of repairs and with depreciation the ground of an adverse report, with the result that he was removed and another firm of chartered accountants appointed in his place. The case, Mr. SMITH remarks, illustrates the extremely difficult position in which auditors are frequently placed who desire to do their duty conscientiously.

Another case which may be noticed is that of the *Madrid and Portugal Direct Railway (Limited)*. The whole nominal share capital of £625,000, together with £326,000 of 4 per cent.

debentures, was agreed to be issued to the contractors as fully paid up, although the estimated cost of construction was only £350,000. At the same time the company agreed to offer a portion of the capital to the public for the benefit of the contractors, and the directors decided that they would not go to allotment unless there was a subscription of £300,000 for preference shares. The actual subscriptions fell short of this amount by £190,000, and the balance was made up by applications from nominees of the contractors, which, according to the statement of the directors, were placed before them as *bonds fide* applications. Of the shares so allotted a large proportion were subsequently forfeited for failure to pay calls, but over £43,000 was received and handed to the contractors. The practical effect, Mr. SMITH observes, was to procure an allotment, and the consequent loss of the capital subscribed, by misrepresentation. "The chief point of public interest," he adds, "suggested by the case appears to be the facility with which enactments for requiring a certain proportion of capital to be subscribed, as a condition precedent to allotment, are likely to be evaded in the absence of some provision imposing criminal penalties upon persons who (without proof of actual conspiracy with others) knowingly procure, or attempt to procure, subscriptions of shares in bad faith, with the view of deceiving directors and inducing them to proceed to allotment."

Of the total number of cases ordered to be wound up in 1894, one hundred and two were cases of companies with public obligations (exclusive of vendors' shares) under £100,000 each. A short summary of the details of these is given in an appendix to the report, and the body of the report under this head is confined to the discussion of points suggested by the cases. With respect to directors' qualifications, the report says that the number of cases appear to be increasing in which directors are nominated in the prospectus of a company who have not acquired any independent qualification, and who in many cases have not acquired a qualification at all, even at the date of liquidation. It is admitted that there are cases in which persons with special qualifications may fittingly be employed as directors of a company without the personal qualification of holding shares. But ordinarily, no doubt, it is proper that directors should themselves have a personal stake in the affairs of the company which they manage. Mr. SMITH proposes to secure this by requiring the directors, before acting as such, to file a declaration that, except as otherwise appearing in the articles and prospectus of the company, they have acquired and hold the shares necessary for qualification in their own right as beneficial owners, and have not, except as disclosed, received any gift or other consideration for becoming a director of the company.

Special attention is directed in the report to the creation of fictitious capital and the abuse of the issue of debentures. The sale of property to a company at a greatly excessive value produces no direct loss to any person where the price is paid entirely in shares of the company, but the statement of a large subscribed capital tends to give the company a false credit, and the balance-sheets cannot be relied upon to remove the impression thus produced on persons trading with the company. The balance-sheet will probably not give the assets at their actual value, and Mr. SMITH points out that the draft Bill of the Board of Trade Committee recognizes (clause 28 (2) (d)) that the directors may state the assets at cost price. The matter is a difficult one to deal with. Mr. SMITH suggests the necessity for further provision so as to secure that in cases where the balance-sheet is not based on valuation the assets shall not be stated at any larger amount than their real value as known to the directors.

But the evils resulting from the creation of fictitious capital are slight compared with the abuse of the debenture system. The share capital, it is pointed out in the report, is a mere blind, which serves to keep up the delusion that the company has substantial assets, but the debentures form a prior charge, not only on the assets of the company at the date of issue, but over all its future acquired property. "If, therefore," the report continues, "by means of an ostensible capital which has no real existence, a company can succeed in obtaining property on credit, everything which is so acquired becomes the property of the vendor under his debentures unless they are paid off." Several cases are referred to in illustration of this result. Thus in *R. Bolton & Co. a vendor*, stated to have been in-

solvent, took a debenture as part of his purchase-money on a sale to the company, and obtained credit from unsecured creditors to the extent of £1,300, upon the faith of an ostensible paid-up capital of £7,000 which had no real existence. After a few months he got a receiver appointed under his debenture, and practically obtained the property free from liabilities. In *Charles Reynolds & Co. (Limited)* a business, stated in the report to have been practically insolvent, was, with the sanction of the court, formed into a company on the death of its owner, the executors taking as consideration debentures for £20,000 and fully paid shares for £8,000, or practically the whole capital. After carrying on the business for about two years, and incurring liabilities for some £20,000, the vendors re-entered into possession free from these liabilities, which will prove a total loss, and with the property correspondingly improved. The case is dealt with in some detail in the appendix, the result being stated as follows: "The beneficiaries under the will of [the deceased owner] thus receive £20,000 free of all costs for a property which they had unsuccessfully attempted to sell before forming the company, whilst the creditors of the business for about the same amount are to receive nothing. The case is a remarkable illustration of the uses to which the company law may be put to practically defraud creditors, and the result can scarcely have been in the contemplation of the court when it sanctioned the arrangement."

Until the pending appeal in *Broderip v. Salomon & Co.* (43 W. R. 612) has been determined by the House of Lords it is impossible to say how far the principles enunciated by the Court of Appeal in that case can be relied on to meet the evils just referred to. Mr. SMITH suggests that principle to be (1) that a formal compliance with the provisions of the Companies Acts will not protect a vendor, if it can be proved that the object of the formation of the company was a device to defraud creditors, and (2) that the formation of a company with a fictitious capital, and composed of "dummy" shareholders, affords *prima facie* evidence of such a device. Possibly this is the result of the case, though it may be questioned whether, if fraud is an essential element, it is competent for any court to lay down a general rule as to what shall constitute *prima facie* evidence of fraud. It is to be hoped, however, that the House of Lords will dispel the confusion in which the Court of Appeal left the question. Here, as in several other instances, Mr. SMITH suggests that the only effective remedy will be found in the strengthening of the criminal law.

Other matters with which the report deals are the registration of mortgages and of balance-sheets. In the former connection Mr. SMITH discusses the proposal of the Board of Trade Committee's draft Bill that mortgages or charges (*inter alia*) for securing any issue of debentures shall be registered, but not charges created in the ordinary course of business. The construction of this provision, he points out, would raise difficult questions as to what constitutes a debenture, and as to what charges are to be taken to be created in the ordinary course of business. He suggests that the intention of the exception would be effected by specifically excluding from the requirement of registration charges given by means of negotiable instruments and documents in which the property represented passes by delivery of the document. With respect to balance-sheets, Mr. SMITH argues, in opposition to the view taken by the majority of the Board of Trade Committee, that registration ought in all cases to be insisted on. But he is wrong in imagining that the prevalent objection to registration is based upon the fear that insolvent companies would thereby be compelled to proclaim their insolvency, and so lose their chances of obtaining further credit. If this were the only effect of registration, there would be little to be said against it; but a company which is perfectly solvent may have good reasons for restricting to the shareholders the knowledge of the details of its working.

A correspondent of the *St. James's Gazette* writes: In your list of wealthy lawyers who have recently died you omit the names of Anthony and George Ramm, of Rugby, who both died recently, the latter last autumn. His will was proved at over £500,000. They both were solicitors, though the names do not appear in last year's Law List.

REVIEWS.

SUMMARY JURISDICTION (MARRIED WOMEN).

THE SUMMARY JURISDICTION (MARRIED WOMEN) ACT, 1895; WITH INTRODUCTION, NOTES, AND INDEX. By S. G. LUSHINGTON, M.A., B.C.L., and GUY LUSHINGTON, Barristers-at-Law. Shaw & Sons; Butterworth & Co.

THE NEW MATRIMONIAL CODE, ENTITLED THE SUMMARY JURISDICTION (MARRIED WOMEN) ACT, 1895; WITH OBSERVATIONS ON THE SECTIONS, NOTES OF DECISIONS, AND FORMS. By ASHER FOYSTER, Solicitor. Meredith, Ray, & Littler, Manchester. Sweet & Maxwell (Lim.).

The new Act, under which a married woman can obtain a separation and maintenance order in certain cases of cruelty or neglect by her husband, is dealt with in these two little books by very different methods. The plan adopted by Messrs. Lushington is to give in an introduction a short account of the scope of the Act, and to annotate each section very fully and carefully. In fact, if we were to find any fault with this very complete work, our objection would be that the notes are too elaborate and full. The authors have called attention to a large number of cases arising under the Divorce Act, but containing decisions germane to the subject-matter of the present Act; for instance, the meanings of "desertion" and "cruelty" are fully illustrated by decided cases. An appendix, containing the text of other Acts relating to the matters dealt with by the new statute or referred to in it, and a careful index make this a very useful work for all who may be engaged in the practice or administration of the new Act.

The main part of Mr. Foyster's book is occupied with an account of the old law as to judicial separation, and the new provisions introduced by the recent statute, which, in Mr. Foyster's view, "practically amounts to a code for the dissolution of marriage *a mensa et thoro* in a summary manner at the suit of the wife only"—surely a somewhat exaggerated statement of the effect of the Act. Mr. Foyster makes some remarks upon the new Act, but does not annotate it: the text is set out without comment. An appendix contains some forms for use in proceedings under the Act. The book forms a useful introduction to this branch of the law, but does not aim at being a complete commentary upon the new Act.

PARISH LAW.

SHAW'S PARISH LAW. By J. F. ARCHBOLD, Esq., Barrister-at-Law. EIGHTH EDITION. By J. THEODORE DODD, M.A., Barrister-at-Law. Shaw & Sons; Butterworth & Co.

A new edition of this useful work was very necessary, although the seventh edition was issued little more than three years ago. Since that edition was issued parish law has been to a large extent transformed by the Local Government Act, 1894. A large portion of the alterations contained in the new edition is directed to the explanation of the powers and duties which have been transferred to or cast upon parish councils and parish meetings by that Act. In a work dealing with so great a mass of statute and common law a detailed discussion of practical difficulties is hardly to be expected; otherwise we should have been glad if Mr. Dodd could have thrown more light upon some of the obscurities which still surround the Local Government Act, 1894—for instance, as to its precise effect upon the Burial Acts and the other adoptive Acts. But the book contains a great deal of information in a small compass, and deals with the parish as an ecclesiastical division as well as in its character of a unit of local government. Parish authorities will find in it much that they require to enable them to fulfil their duties; and where they do not find full information as to any particular subject they will often find that the book acts as a finger-post, pointing the way to other works of a more special character in which the subject is dealt with exhaustively. The subjects of parish charities and allotments have received special attention, and the work has been brought thoroughly up to date, the enactments of the past year, so far as they affect parish law, finding their place in the present edition. The index is fairly complete, but is susceptible of improvement.

LAW OF GAMBLING.

THE LAW OF GAMBLING, CIVIL AND CRIMINAL. By WARD COLLIDGE, M.A., and CYRIL V. HAWKSFORD, Barristers-at-Law. Reeves & Turner.

This book is clearly the outcome of considerable industry, and it would be valuable even were it nothing more than a collection of the cases upon wagering and gaming which abound in our law reports; for, notwithstanding the dearth of business which is so loudly complained of at present, matters of this character are still frequently the subject of litigation. The work is divided into a civil and a criminal portion; the former portion is far the larger of the two, and com-

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menes with a discussion of the essentials of a wagering contract and of the common law as to wagers, games, and gaming. The civil portion then "traces the development of illegal transactions and obligations connected therewith, and subsequently the Act 8 & 9 Vict. c. 109" [the authors do not seem to be aware of its short title, "The Gaming Act, 1845"], "introduces the void transactions and the obligations arising therefrom." We have quoted this passage from the preface as an indication of the obscurity of expression which unfortunately runs through the body of the book. Gaming securities are carefully dealt with, and there is a useful chapter on the business procedure of the Stock Exchange. The criminal portion treats of the Betting House Act and the various offences connected with betting and gaming. We know of no other recent book in which the statute and case law upon this subject has been collected; this work will be useful, but it would have been more so had the authors adopted a simpler style of diction.

DISTRICT AND PARISH COUNCILLORS' DIARY.

THE DISTRICT AND PARISH COUNCILLORS' DIARY AND GUARDIANS' MANUAL, 1896. Hazell, Watson, & Viney (Limited).

This publication consists of a diary (two days to a page), interspersed with a few memoranda as to matters affecting councillors and guardians. Information is given as to the various officials and departments connected with local government, as to the circuits and assize towns, the county courts, the House of Commons, and other matters of general interest. This information will, no doubt, be useful, but it is hardly up to date, instances occurring of the names being given of officials who have died some time ago—in some cases several years ago. An appendix contains the text of the Local Government Act, 1894, in full, and of some of the enactments incorporated with it, and also some of the orders and circulars relating to that Act issued by various Government Departments. Here, again, much that is obsolete is interspersed with useful information: it is unfortunate that a publication which would otherwise be useful is not more carefully revised.

THE COMMERCIAL COURT.

REPORTS OF COMMERCIAL CASES, WITH AN INTRODUCTION EXPLAINING THE PROCEDURE ADOPTED IN CHAMBERS AND AT THE TRIAL. Editor, THEOBALD MATHEW, Barrister-at-Law. Part I. March-August, 1895. Reported by THEOBALD MATHEW and MALCOLM MACNAGHTEN, Barristers-at-Law. Times Office: Butterworth & Co.

The Commercial Court has acquired such a conspicuous place in the eyes of the profession and the public that it is natural it should have a separate set of reports to chronicle its doings, but whether the series is likely to prove of permanent value we are not prepared to say. So far as lawyers are concerned, we imagine all that is worth preserving in the judgments of the court can be most conveniently included in the current series of reports; but the editor, as he states in the introduction, has in view the mercantile community as well, and if he finds an audience among this class he will be able to rely on a wider circle than ordinarily appreciates the labours of law reporters. Not the least valuable part of the issue is the introduction, which explains how the Commercial Court has been able to work under the existing rules so as to secure dispatch in the conduct of business.

LEGISLATION.

PATERSON'S PRACTICAL STATUTES. THE PRACTICAL STATUTES OF THE SESSION 1895 (58 & 59 VICT.); WITH INTRODUCTIONS, NOTES, TABLES OF STATUTES REPEALED AND SUBJECTS ALTERED, LISTS OF LOCAL AND PERSONAL AND PRIVATE ACTS, AND A COPIOUS INDEX. Edited by JAMES SUTHERLAND COTTON, Barrister-at-Law. Horace Cox.

The thinness of Mr. Cotton's volume attests the unproductiveness of the Parliamentary Session of 1895, and the statutes which were passed are not such as to afford much scope for editorial comment or explanation. The only Act of first-rate importance from a public point of view was the Factory and Workshop Act, the provisions of which Mr. Cotton concisely sums up in the introduction. The Act has also been carefully annotated throughout. Useful guidance is afforded, too, by the introductions and notes to other Acts, such as the Volunteer Act, the Mortgagees' Legal Costs Act, the Market Gardeners' Compensation Act, and the Summary Jurisdiction (Married Women) Act. The volume contains the tables of reference which form a feature of the series, and it presents the legislation of the Session in a very convenient shape.

BOOKS RECEIVED.

A Selection of Leading Cases in the Common Law. With Notes. By WALTER SHIRLEY SHIRLEY, Barrister-at-Law. Fifth Edition.

By RICHARD WATSON, LL.B. (Lond.), Barrister-at-Law. Stevens & Sons (Limited).

The Law of Compensation: being a Collection of the Public General Acts relating to Compulsory Purchase of and Interference with Land. With Notes of all the Cases thereon, and an Appendix of Reports, Forms, and of the Statutory Provisions specially applicable to London. By J. H. BALFOUR BROWNE, Q.C. and CHARLES E. ALLEN, M.A., LL.B., Barrister-at-Law. Shaw & Sons; Butterworth & Co.

A Catalogue of Modern Law Works, together with a Complete Chronological List of all the English, Irish, and Scotch Reports, an Alphabetical Table of Abbreviations used in Law Reports and Text-books, and an Index of Subjects. Stevens & Sons (Limited).

CORRESPONDENCE.

THE FINANCE ACT, 1894.

[To the Editor of the Solicitors' Journal.]

Sir,—May I be allowed to draw the attention of your readers to a view taken by the authorities at Somerset House, which to me seems clearly wrong, and which, if well founded, involves very inconvenient results?

I recently proved a will of real and personal estate, the realty being devised in the mode now so common, of a trust for conversion, but with an indefinite power of postponement. An early sale was not contemplated, and in proving the will I paid estate duty on the personalty only, and notified that the duty on the realty would be paid by yearly instalments under section 6 (8). Before, however, the first year had expired, an opportunity of sale presented itself and was embraced, whereupon I rendered the account. In so doing I suggested that I should be allowed to deduct from the gross proceeds the costs attending the sale; but I was answered that no such deduction could be permitted, the estate duty being chargeable, not upon what the beneficiaries took, but on what passed from the testator.

I cannot admit the soundness of this, as the true value to the seller of any property which he is bound to sell can only be what a sale will produce *net*, although to a buyer the property may be worth something more. I submitted, however; but then came a claim for interest on the purchase-money from the death. To this I demurred, contending that under section 6 (8) interest only ran from the end of a year after death. Several letters on the subject have passed between myself and the controller (whose courtesy I gladly acknowledge), but in the result he adheres to his contention, which is that section 8 (1) applies to the new estate duty the existing law and practice as to legacy and succession duties on real estate directed to be sold; and that, inasmuch as such duties would have carried interest from the death, the same rule now applies to estate duty. I pointed out that under section 8 (1) the application of the existing practice was expressly declared to be "subject to the provisions of this Act," one of such provisions being section 6 (8); and, further, that if interest was claimable on the ground that section 6 (8) did not apply, it must follow that the benefit of payment by instalments given by the same sub-section could not be claimed in any case where real estate is subject to a trust for sale, even though there may be a discretion as to the time of sale, and no sale may be in fact made or contemplated for several years.

In reply, the controller accepts this conclusion, and maintains that for all purposes of the Act real estate directed to be sold is not realty but personalty, and that therefore section 6 (8) has no application. He admits that the moment of death is the *punctum temporis* at which the quality of the estate is to be determined, but yet maintains that what passed at the death was personal estate, because the interest taken in it by the beneficiaries was taken as personalty. I contend, on the contrary, that what passed from the testator to the trustees was real estate, and so continued until actual conversion. It clearly would, before the Conveyancing Act, have descended to the heir of the surviving trustee, and not have passed to his executor. How, indeed, can personalty pass on the death of a testator who never had an interest in anything but realty? The controller might, perhaps, contend that what the Act taxes is what comes to the beneficiary, and that as what he takes will come to him as personalty, he must account accordingly. But, as I have already mentioned, when it was a question of deducting the expenses of sale, we were told that the duty was regulated, not by what the beneficiary got, but by what passed from the testator.

The practical importance of the subject must be my apology for this long letter. Clients do not like to run the risk of fighting the Crown at the peril of oppressive costs, and it seems to me that the Incorporated Law Society might well take up a test case in the interests of the profession and the public, or endeavour to get some declaratory or amending enactment passed. Otherwise it will behave

conveyancers to avoid the creation of an immediate trust for conversion in many cases where hitherto it has been the most convenient course.

L. W. L.

Walsall, Jan. 15.

NEW ORDERS, &c.

THE BANKRUPTCY ACTS, 1883 AND 1890, AND THE BANKRUPTCY RULES, 1886 AND 1890.

Pursuant to Clause 2 of Rule 5 of the Bankruptcy Rules, 1886 and 1890, the Board of Trade hereby substitute the form of notice of rejection of Proof of Debt set out at the foot hereof, in lieu of the existing Form No. 74 in the Appendix to the Bankruptcy Rules, 1886 and 1890, and henceforth the substituted form shall be the form No. 74 in the Appendix of Forms referred to in the said Rules.—Dated this 10th day of January, 1896.

By order of the Board of Trade.

John Smith, Inspector-General in Bankruptcy, authorized in that behalf by the President of the Board of Trade.

No. 74.

Notice of rejection of Proof of Debt.

(Title.)

Take notice that, as Official Receiver of the above Estate, I have this day rejected your claim against such estate (a) to the extent of £ , on the following grounds:—

And further take notice that if you are dissatisfied with my decision in respect of your proof, you may apply to the Court to reverse or vary the same, but, subject to the power of the Court to extend the time, no application to reverse or vary my decision in rejecting your proof will be entertained after the expiration of (b) days from this date.

Dated this day of 189 . Official Receiver.

Address

To

SUPREME COURT OF JUDICATURE ACTS, 1873-1894, AND THE FINANCE ACT, 1894.

RULES OF THE SUPREME COURT (NOVEMBER) 1895.

ORDER LIV. RULE 12 (m).

1. Add at the end of (m)—“Or applications to dispense with the concurrence of a husband in a disposition by a married woman.”

ORDER LIV. RULE 12B.

2. *Married Woman's Property.* Applications for Orders under 3 & 4 Will. IV. c. 74, s. 91, or 20 & 21 Vict. c. 57, s. 2, to dispense with the concurrence of a husband in a disposition of property by a married woman, shall be heard by a Judge of the Queen's Bench Division sitting at chambers, and shall be made in the first instance *ex parte*, but subject to any direction by the Judge as to notice or otherwise.

ORDER LV. RULE 9C.

3. *Disputes under 57 & 58 Vict. c. 30, s. 14 (2).* (1) An application under section 14 (2) of the Finance Act, 1894, for the determination of a dispute as to the proportion of estate duty to be borne by any property or person shall be made by originating summons in the Chancery Division.

(2) Such summons shall be intitled in the matter of the estate of the person upon whose decease the estate duty has been paid or claimed, and in the matter of the Finance Act, 1894, and shall in other respects be in the form prescribed by Order LIV., R. 4B, and by Appendix K., No. 1A.

4. These Rules may be cited as the Rules of the Supreme Court (November) 1895, or each Rule may be cited by the heading thereof with reference to the Rules of the Supreme Court, 1883. They shall come into operation on the 1st of February, 1896.

(Signed)

HALSBURY, C.
RUSSELL OF KN., C.J.
ESHER, M.R.
EDWARD E. KAY, L.J.
F. H. JEUNE, P.
A. L. SMITH, L.J.
JOSEPH W. CHITTY, J.
ROBERT B. FINLAY.
HERBERT H. COZENS HARDY.
J. W. BUDD.

Nov. 26, 1895.

(a) If proof wholly rejected, strike out words in italics.

(b) 28 days or 7 days, as the case may be. See Rules 229 and 232 (2).

CASES OF THE WEEK.

High Court—Queen's Bench Division.

STERN AND OTHERS v. THE QUEEN—13th January.

PROBATE—CERTIFICATES OF SHARES HELD IN FOREIGN COMPANIES—THOSE SHARES MARKETABLE IN ENGLAND—REALIZABLE ASSET OF ESTATE—LIABILITY OF EXECUTORS TO PAY THEREON PROBATE DUTY.

A special case stated by consent for the opinion of the court. The applicants, the Baroness Julia Stern, Herbert Stern, James Stern, and Jacques Stern, had presented a petition of right, under which they claimed that they, as the executors of the late Baron Herman de Stern, had made an over-payment in respect of probate duty payable on his estate, and they prayed for a return of the amount alleged to have been so overpaid. The special case set out that Baron de Stern died in England in 1889, leaving a will and three codicils, whereof the suppliants were the executors. At the time of his death Baron de Stern was an English subject, and was domiciled in England. In due course probate was granted to the executors, who paid duty to the amount of £106,242 in respect of his property in England. Subsequently the suppliants alleged that there had been erroneously included in the affidavit required by the Customs and Inland Revenue Act, 1881, from persons applying for probate a portion of the personal estate of the deceased which should not have been included therein, and which was not liable to probate duty. They thereupon lodged a corrected affidavit as to the true value on which duty was payable, in which they stated that certain American railway shares specified in the schedule thereto were at the date of the original affidavit thought to be property in England; but it had since been discovered that they were not so, because they were transferable only in the books of the several companies in New York, and therefore not liable to probate duty. The commissioners declining to return the duty alleged to have been overpaid, the suppliants lodged a petition of right, claiming the return of the sum of £8,187. After issue joined it was agreed that a special case should be stated. The portion of the estate alleged to have been included in error consisted of shares in various railway companies constituted under the laws of, and domiciled in, the United States. The certificates, however, in respect of the shares certified that the person named was entitled to the number of shares specified in the capital stock of the company, and certified as to the manner in which the shares were transferable. Upon every certificate there was indorsed a form of transfer and power of attorney in blank. It was agreed that the American law stated in evidence in *Colonial Bank v. Cady & Williams* (39 W. R. 17, 15 App. Cas. 267) should be applied to this case. A statement giving the effect of that evidence, taken from the judgments of Lords Watson and Herschell (who said there was no difference between the English and American law on this point), formed part of the case, and was to the effect that the delivery of the certificate with the transfer executed in blank passed a qualified property in the shares. The right of the holder was in the nature of a *ius ad rem*, and not of a *ius in re*. Delivery did not invest him with the ownership of the shares in the sense that no further act was required in order to perfect his right; but the holder had a legal and equitable title which enabled him to have the shares vested in himself by registration in the books of the company. The company, upon the request of the holder for the time being of the certificate, and on its production, was bound to register the name of such holder or of his nominee, and to issue a new certificate in such name in exchange for the old certificate. As between the parties to the transaction, the transfer was entirely completed by the delivery of the certificates. The securities in question were negotiable in this country, and at the date of the death of Baron de Stern the certificates of the various shares were all in England in his possession, and the whole beneficial interest in them belonged to him, but none of them were registered in his name. The question for the decision of the court was whether under these circumstances the suppliants were entitled to exemption from the payment of probate duty in respect of any or all of the above-mentioned securities; and should the court be of opinion that any of the securities were not liable to probate duty, then it was prayed that the court would make an order for the return of the money which had been erroneously paid. For the suppliants it was contended that the true test of liability to pay probate duty was whether or not the shares were property which would be properly administered by these executors in this country. The certificates were not, it was submitted, negotiable instruments, for the transferee's title was not complete until the transfer had been registered in America in the books of the respective companies. Probate duty was only chargeable on shares in a foreign company (a) where the certificate was itself a negotiable instrument, and (b) of such a character that the property passed by mere delivery. The following cases were cited: *The Attorney-General v. Diamond* (1 Crompton & Jervis 356), *The Attorney-General v. Hope* (1 Cr. Mee. & Roscoe 530), *The Commissioner of Stamps v. Hope* (1891, A.C. 476, 40 W. R. Dig. 162), *Laidley v. The Lord Advocate* (15 App. Cas. 466, 39 W. R. Dig. 196), *Re Commercial Bank Corporation of India and the East-Indian Bank* (18 W. R. 202, L. R. Ch. App. 314). For the Crown it was submitted that the case was governed by the rule laid down in *The Attorney-General v. Bouvens* (4 M. & W. 171). The real test was whether the transfer of the document gave the transferee a marketable title to the property. If so, then the document was a valuable property capable of being realized at any time, and therefore liable to the payment of duty in the same way as any other realizable asset of the estate.

THE COURT (WRIGHT and KENNEDY, JJ.), without hearing the case to the end, held that the true inference to be drawn from the facts as stated in the case was that the duty had been properly claimed and paid in respect of the certificates of the various American railway shares which were in

the possession of These documents on an operative power country. The value in the hands duty in the same judgment was e Further Moulton Solicitor-General, Omond, & Hawk

THE QUEEN

BASTARDY SUMM PRIOR TO BIRTH CHILD—BASTARD

In this case a of the Petty Sessions determine an appeal the case are as Margaret H., ge Parry, second in England in De return until Ma attended before information in l and a summons absence of Parry effected on him, personally served of the summons the 6th of May, justices. The dismissed the a was insufficient May, having o obtained a sec same petty sess coming on for l justices had no same was not r and that the sa twelve months deposed that h December, 1895 1896. After he the objection, determine the appealed. Sec provides that a "may, either b the birth of suc next after the r such child, upo twelve months summons. In 3 does not app England before to reside in the THE COURT (T untenable, and within the twel the putative Mackenzie, So S. R. Dec, Ba

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ENTRADICTION— MADE IN GO FAITH OF FO

Application on behalf of Holloway, and ment, Sir John shew cause wh body of Emile by Sir John Br of the applica order of comm of accounts an obtaining mor larceny; (6) e four grounds: offence which depositions di

the possession of Baron de Stern in this country at the time of his death. These documents were necessary to establish a title to the shares, and had an operative power up to a certain point, and were marketable in this country. The certificates were therefore in themselves documents of value in the hands of the executors, and as such were subject to probate duty in the same way as any other asset of the estate. For these reasons judgment was entered for the Crown, with costs.—COUNSEL, Cohen, Q.C., Fisher Moulton, Q.C., and A. T. Lawrence; The Attorney-General, The Solicitor-General, Hawkins, and Danckwerts. SOLICITORS, Hollams, Son, Oswald, & Hawksley; The Solicitor to the Inland Revenue.

[Reported by ERSKINE BRID, Barrister-at-Law.]

THE QUEEN v. EVANS AND OTHERS, JUSTICES, AND PARRY— 13th January.

BASTARDY SUMMONS—ALLEGED FATHER CEASES TO RESIDE IN ENGLAND PRIOR TO BIRTH OF CHILD—SUMMONS TAKEN OUT SUBSEQUENT TO BIRTH OF CHILD—BASTARDY ACT, 1872 (35 & 36 VICT. c. 65), s. 3.

In this case a rule nisi had been obtained for a *mandamus* to the justices of the Petty Sessional Division of the County of Anglesey to hear and determine an application made upon a bastardy summons. The facts of the case are as follow. On the 30th of January, 1894, the complainant, Margaret H., gave birth to an illegitimate child, of which she alleged W. Parry, second mate on foreign-going vessels, was the father. Parry left England in December, 1893 (before the child was born), and did not return until March, 1895. On the 1st of March, 1894, the complainant attended before one of the justices for the County of Anglesey and laid an information in bastardy against Parry as the putative father of her child, and a summons was thereupon issued against him. By reason of the absence of Parry, no due and proper service of the said summons could be effected on him, but in the month of March, 1895, the said summons was personally served upon him on board a vessel at Falmouth, the return day of the summons being the 1st of April, 1895, but this was adjourned to the 6th of May, when the complainant's application was heard before two justices. The defendant appeared and gave evidence, and the justices dismissed the application on the ground that the corroborative evidence was insufficient. The claimant then, on the following day, the 7th of May, having obtained further evidence in support of her application, obtained a second summons against the said Parry, returnable in the same petty sessional division on the 20th of May, 1895. On the summons coming on for hearing, it was objected on behalf of the defendant that the justices had no jurisdiction to hear the application, on the ground that the same was not made within twelve months of the birth of the said child, and that the said Parry had not ceased to reside in England within the twelve months next after the birth of such child; and the said Parry deposed that he left the port of Cardiff, on a voyage, on the 29th of December, 1893, and was away from England until the 22nd of March, 1895. After hearing the evidence of the said Parry, the justices allowed the objection, and decided that they had no jurisdiction to hear and determine the said application. From this decision the complainant appealed. Section 3 of the Bastardy Act, 1872, 35 & 36 VICT. c. 65, provides that any single woman who may be delivered of a bastard child "may, either before the birth, or at any time within twelve months from the birth of such child . . . or at any time within the twelve months next after the return to England of the man alleged to be the father of such child, upon proof that he ceased to reside in England within the twelve months next after the birth of such child," apply for a bastardy summons. In showing cause against the rule, it was contended that section 3 does not apply to the case where the putative father ceases to reside in England before the birth of the child, but only to the case where he ceases to reside in the country after and within twelve months of the birth.

THE COURT (HAWKINS and LAWRENCE, J.J.) held that this argument was unavailing, and that the complainant could take proceedings at any time within the twelve months next after the date of the return to England of the putative father. Rule absolute.—COUNSEL, E. H. Lloyd; W. Mackenzie. SOLICITORS, W. Thornton Jones, Bangor; Peacock & Goldard, for S. R. Dew, Bangor.

[Reported by E. G. STILLWELL, Barrister-at-Law.]

CASES OF LAST SITTINGS.

High Court—Queen's Bench Division.

Ex parte EMILE ARTON—21st December.

EXTRADITION—OFFENCE NOT WITHIN EXTRADITION TREATY—REQUISITION NOT MADE IN GOOD FAITH—DEMAND MADE FOR POLITICAL PURPOSES—GOOD FAITH OF FOREIGN GOVERNMENT—EXTRADITION ACT, 1870, s. 3.

Application for a rule nisi for a *habeas corpus*. The application was made on behalf of Emile Arton, now a prisoner in Her Majesty's Prison, Holloway, and it called upon the Secretary of State for the Home Department, Sir John Bridge, and the Government of the French Republic to show cause why a writ of *habeas corpus* should not issue to bring up the body of Emile Arton, against whom an order of extradition had been made by Sir John Bridge, sitting at Bow-street. From the affidavit in support of the application it appeared that the offences in respect of which the order of committal had been made were six in number: (1) falsification of accounts and using falsified accounts; (2) fraud as agent or trustee; (3) obtaining money by false pretences; (4) fraudulent bankruptcy; (5) larceny; (6) embezzlement. The application for the rule was made upon four grounds: first, that the magistrate committed the accused for an offence which is not within the Extradition Treaty; secondly, that the depositions did not disclose a *prima facie* case in support of the charges;

thirdly, that the demand for Arton's surrender was not made in good faith; and, fourthly, that the demand was made for political purposes. The Extradition Treaty with France, made in 1878, provides in clause 3 that the crimes in respect of which extradition is to be granted are the following: (18) "Fraud by a bailee, banker, agent, factor, trustee, or director, or member, or public officer of any company made criminal by any Act for the time being in force"; and section 3 of the Extradition Act, 1870, provides that "a fugitive criminal shall not be surrendered if the offence is one of a political character, or if he prove that the requisition has been made with a view to try or punish him for an offence of a political character."

THE COURT (LORD RUSSELL, C.J., and WILLS and WRIGHT, J.J.) granted a rule on the first ground, but refused the application on the other grounds.

LORD RUSSELL OF KILLOWEN, C.J.—It is not necessary that the court should consider the general law of extradition, except for the purpose of pointing out the distinction between its political and its strictly judicial aspect, with the latter of which alone we have to deal. Extradition is founded upon the broad principle that it is in the interests of civilized communities that crimes, acknowledged by civil communities to be such, should not go unpunished, and it is part of the comity of nations that one State shall assist another in order to assist to bring those who commit such crimes to justice. But the application of that principle, and the conditions under which extradition shall be granted, and the formalities to be observed in the obtaining of extradition, are all matters primarily for the two political Powers in question to arrange in the first instance, by treaty, and then, having arranged the matter by treaty, to put into law by a legislative enactment what are the conditions, the limitations, and the class of crimes for which extradition will be granted. It is to the expression of the Legislature, and to that expression of the Legislature alone in Acts of Parliament, that judicial tribunals can refer. The Act or Acts of Parliament are at once the sole source, and at the same time the strict limitations, of the judicial functions of the court. We are sitting here as judges and as judges only, and we have nothing to do with political questions or considerations, except in so far as they are introduced into the Act or Acts we are called upon to construe. The first ground on which this motion was made was that the person in custody has been committed for crimes not within the Extradition Treaty. That applies to one of six grounds on which the order of committal has been made—namely, the crime of *faux*, or "falsification of accounts and using falsified accounts." It has been argued that that does not come within the enumeration of offences described in the Treaty, and there is no doubt that to justify a committal for any crime it must come within the Treaty and come within the Act of Parliament. The only category in the 3rd article of the Treaty which can be said to relate to it is the one which deals with "fraud by a bailee, banker, agent, factor, trustee, or director, or member or public officer of any company." The point which has been made on this head is that he is charged *simpliciter* with falsification of accounts and using falsified accounts, but that he is not charged with such falsification in his character of bailee, banker, agent, factor, trustee, or director, or member or public officer of a company, within the meaning of the 18th category of the Treaty. The court think that there is sufficient in this point to grant a rule upon the point, and if upon argument of the rule those who represent the Crown are unable to satisfy the court that it is properly included, then steps will be taken to prevent the man committed being charged for that offence. The next point made is that the man has been committed for offences of which there is no *prima facie* proof, and no doubt the contention on this second point is quite right—namely, that the court is entitled and is bound to see whether or not there has been made out before the magistrate such a *prima facie* case of guilt as would entitle him in the ordinary case of a crime committed against the municipal laws of this country to commit the person charged to take his trial for that offence. The allegation of the want of sufficient proof is restricted to two of the charges out of six—namely, fraud by an agent within category 18 of clause 3 of the Treaty, and obtaining money and goods by false pretences; but it is admitted that both these are within the Treaty and the Act of Parliament as an offence in respect of which an extradition may properly be made. It is also conceded that as regards the remaining offence it could not be successfully contended that there was not ample evidence to justify the committal. In view of that fact, the point has not been insisted upon as to the alleged sufficiency of the evidence of the two charges, fraud by an agent and obtaining money and goods by false pretences. The third ground urged is that the demand for an extradition is not made in good faith and in the interests of justice. I will pass by that for the present, and come to the fourth, which is that the offences for which the prisoner is committed are political in their character, and that the surrender has been demanded from political motives. There is no doubt that if it had been shewn that the surrender was demanded for an offence of a political character, or that the surrender was demanded with a view to try or punish the accused for an offence of a political character—if either of those alternative propositions could have been established—it would furnish a ground either for the intervention of this court or for a declaration by this court that for such an offence no extradition could legally under the Act of Parliament be made. Is there any real ground for either of these suggestions? First, is this an offence of a political character, or is any one of the offences an offence of a political character? The bare enumeration of them seems to be a sufficient answer to that suggestion. The bare enumeration of them shows that they are completely divested of any offence of a political character. Then can it be said that the requisition is made with a view to try or punish him for an offence of a political character? It seems to me to be perfectly clear that what that means is this, that with

regard to a person whose extradition is demanded for having committed an offence of a political character, the pretence of a charge of another and a different crime which does come within the Extradition Act and the Treaty is resorted to as a pretence and excuse for demanding his extradition, in order that he may be tried and punished for a political offence which he has already committed. The learned counsel is pressed as to what is the political offence, or the offence of a political character, which it can be alleged this man has committed. The answer to that is that it is impossible to give it a name or to describe it. I therefore come to the conclusion, as regards that fourth point, that there is no evidence to warrant us in coming to the conclusion either that the offence in respect of which surrender is demanded is one of a political character or that the requisition for his surrender has been made to punish him for an offence of a political character. The third ground was that the demand was not made in good faith and in the interests of justice. I pointed out that this was in itself a very grave and serious statement to put forward, and one which ought not to be put forward unless there are very strong grounds for supporting it. It means to convey not only a reflection of the gravest kind upon the motives and actions of a responsible Government of a neighbouring and friendly Power, but also a very grave imputation, not lightly to be made, upon the judicial authorities of that friendly Power. But is this a matter open to us at all? In my judgment it is not. This bears upon the political aspect of the question. Into its consideration matters enter of which this court is incompetent to judge, and of which, as I conceive, it has no authority to judge. They are considerations, if they exist at all, to be addressed to the Executive of this country, and they cannot enter, and ought not to enter, into the judicial consideration of this question, which to my mind turns solely upon the terms of the Act of Parliament and the Treaty on which that Act was made. Upon these grounds there will be no rule granted except on the first point.

WILLS, J.—I am entirely of the same opinion. With regard to the point that Arton's surrender has been demanded with a view to try or punish him for an offence of a political character, I think it is impossible to doubt, applying the ordinary principles of construction, that the offence of a political character of which the Act speaks must be one which has been already committed. It has been admitted that there is no conduct of the prisoner which can be so described, or which can fulfil that condition of having already committed a political offence against the laws of France; but it is said that if he be surrendered he will, when he gets into the hands of the French judicial authorities, be compelled either to disclose matters which he knows or to undergo indefinite imprisonment until he does answer the questions. The same considerations prevail here which induce us to say that we cannot enter into the question whether the Executive of a foreign country at peace with us is honest or dishonest in the discharge of its duty, and those considerations lead us to refuse to entertain the question whether it is probable that the French courts will depart from their own laws.

WRIGHT, J., concurred.—COUNSEL, *C. W. Mathews*. SOLICITOR, *A. Newlan*.

(Reported by Sir SHEKSTON BAKER, Bart., Barrister-at-Law.)

LAW SOCIETIES.

SOLICITORS' MANAGING CLERKS' ASSOCIATION.

The third annual general meeting of this association was held at the offices, 12, New-court, Carey-street, on Friday evening, the 10th inst. Mr. EDWARD CAIRNS, the president, in the chair.

The meeting was well attended. The council's report for the year stated that steady progress had been made during the past three years, that twenty new members had joined, that excellent lectures had been given, and interesting papers read upon legal topics, and that the library now consisted of 320 volumes, as against 123 at the date of the last report. The secretary announced the resignation of the president, who had held his position with great ability since the formation of the association, and the council and members proceeded to elect his successor by unanimously appointing Mr. Frederick Trehawke Davies (managing clerk to Mr. Arthur Guy Ellis) as president for 1896. Mr. Cairns was offered and accepted the position of vice-president. Messrs. Turner, Wright, and Offer, as secretary, treasurer, and librarian, retain their respective offices. The retiring council members, Messrs. Buck, Mason, Dunn, Redgrove, Hathaway, and Price, were re-elected, and the following gentlemen, viz., Messrs. J. J. C. Wyatt, J. J. Roberts, S. Edwards, and A. Wainwright, were elected to fill vacancies on the council; and Mr. Spooner was elected as members' auditor. The balance-sheet presented by the treasurer showed a balance of £103 4s. 8d. on the reserve and library accounts. A resolution to register the association under section 23 of the Companies Act, 1867, was fully debated and carried *nem. con.* The meeting terminated with a very hearty vote of thanks to Messrs. Turner and Wright and the other officers of the association, and to the retiring president for his able and impartial conduct in the chair during his three years of office.

COURT PAPERS.

SUPREME COURT OF JUDICATURE.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	APPEAL COURT No. 2.	Mr. Justice CRITTY.	Mr. Justice NORTH.
Monday, Jan.	Mr. Clowes	Mr. Carrington	Mr. Farmer
Tuesday	Mr. Jackson	Lavie	Rolt
Wednesday	Mr. Clowes	Carrington	Farmer
Thursday	Mr. Jackson	Lavie	Rolt
Friday	Mr. Clowes	Carrington	Farmer
Saturday	Mr. Jackson	Lavie	Rolt

Monday, Jan.	Mr. Justice STIRLING.	Mr. Justice KEELEWICH.	Mr. Justice ROBERTS.
Tuesday	Mr. Pemberton Ward	Mr. Beal Pugh	Mr. Leach Godfrey
Wednesday	Mr. Pemberton Ward	Mr. Beal Pugh	Mr. Leach Godfrey
Thursday	Mr. Pemberton Ward	Mr. Beal Pugh	Mr. Leach Godfrey
Friday	Mr. Pemberton Ward	Mr. Beal Pugh	Mr. Leach Godfrey
Saturday	Mr. Pemberton Ward	Mr. Beal Pugh	Mr. Leach Godfrey

CIRCUITS OF THE JUDGES.

The following Judges will remain in Town:—THE LORD CHIEF JUSTICE OF ENGLAND, POLLOCK, B., CHARLES, J., BRUCE, J., during the whole of the Circuits; the other Judges till their respective Commission Days.

NOTICE.—In cases where no note is appended to the names of the Circuit Towns both Civil and Criminal Business must be ready to be taken on the first working day; in other cases the note appended to the name of the Circuit Town indicates the day before which Civil Business will not be taken. In the case of Circuit Towns to which two Judges go there will be no alteration in the old practice.

WINTER ASSIZES, 1896.	MIDLAND.	OXFORD.	HOMER.	WESTERN.	S. WALES AND CHESTER.	N. WALES, CHESTER, AND GLANBOROUGH.	S. EASTERN.	N. EASTERN.
Commission Days.	Hawkins, J. Mathew, J.	Grantham, J. Wright, J.	Cave, J.	Mr. Commr. Bonaquet, Q.C.	Day, J.	Mr. Commr. Forbes, Q.C.	Wills, J.	Vaughan Williams, J. Kennedy, J.
Saturday, Jan. 11				Devizes	Haverfordwest	Walspool Dolgelly	Huntingdon Cambridge	
Sunday 12				Dorchester	Lampeter	Carmarvon	Thursday 16	
Tuesday 14				Tunton	Carmarthen	Beumaris	Wednesday 22	
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HIGH COURT OF JUSTICE.—QUEEN'S BENCH DIVISION.

HILARY SITTINGS, 1896.

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The Business of the Courts will be taken in accordance with the Judges' Resolutions of May 24, 1894. The Judges named to sit in Divisional Court will, whenever it becomes necessary, sit at Nisi Prius.

HIGH COURT OF JUSTICE

QUEEN'S BENCH DIVISION.

HILARY SITTINGS, 1896.

SPECIAL PAPER.

For Argument

In re an Arbt'n between Briant & The Ecclesiastical Commrs of England
Special case
In re an Arbitration between Barker & The Pearson & Knowles Coal &
Iron Co, ld (to be argued with opposed motion No. 7) Special case
County Council of Middlesex v Willesden Urban District Council & anr
Special case
In re The Housing of the Working Classes Act, 1890, &c Borough of
Brighton (claim of Marcellus Purnell Castle) Special case
In re an Arbt between the Trustees of the Ipswich and Stowmarket Naviga-
tion and the East Suffolk County Council Special case
Mayor, &c, of Ashton-under-Lyne v Pugh Special case
District Council of Barton Keyes Union v Stevens & anr Special case
In re an Arbt'n between R P Houston & Co and ors and the Standard
Steamship Owners' Protection, &c, Assoc, ld Special case
In re an Arbt'n between Kempf and National Insee, &c, Corp'n Special
case
C De Murrietta & Co, ld, v Carlsbaun Spirit Co Special case

OPPOSED MOTIONS.

For Argument

In re a Solicitor, Expte Incorporated Law Soc (s o for further report)
 In re a Solicitor, Expte Incorporated Law Soc (s o for further report)
 Eley v Read
 Same v Same
 In re a Solicitor Expte Incorporated Law Soc
 Deakin v The Salt Union ld
 In re an Arbtn between Barker and The Pearson & Knowles Coal and Iron
 Co To be argued with Special Case No 2
 Meyer v Golding & anr
 In re a Solicitor Expte Incorporated Law Soc
 Electrical Installation Cold v Lord Stratheden & Campbell
 Chapman v Thompson
 Attorney-Gen (at relation of Moore & ora) v Wright
 Lister & Co, ld, & ora v Stanway
 Boccacci v Gardner
 Foden v Ellis
 Rhodes v Kenyon
 Bevan v Chambers
 In re an Arbtn between Great Western Ry Co and Vale of Llangollen Ry
 Co & ora (s. o. generally)
 In re an Arbtn between William Morgan and anr and Jaques Morris
 In re J J Berriman (an unqualified person), Expte Incorporated Law Soc
 Morgan v Heinke
 In re Local Government Act, 1888, and In re an Arbtn between Sowerby
 Urban District Council and Mytholmroyd Urban District Council
 Robins & Hine v Bunnett & anr
 In re a Solicitor Expte Incorporated Law Soc
 In re an Arbtn between Schwann & Co and Bath & Son
 In re a Petition of Right of Edward Mitchell
 In re A E Fenton

CROWN PAPER.

For Argument.

For Argument.

Middlesex, Clerkenwell Crichton v West and ors county court defts' app

Middlesex, Clerkenwell Crichton v West & ors Waterman's appl county court

Anglesey The Queen v Evans and ors, Jj and Parry (expte Hughes) nisi to hear bastardy sums

Middlesex, Bloomsbury Ashby v British Pianoforte Co county court dft's app

Surrey, Southwark Gray & Sons v Powell & anr county court dft's appeal

Middlesex, Bloomsbury Hovenden & Sons v Fresson county court deft's app

Middlesex, Shoreditch Hilkin v Richardson county court deft's appl

London Drake & ors v Walton's Mosaic Linoleum Co county court deft's appl

Same Baker v London & India Docks Committee (Serena & Co, 3rd parties) Mayor's court pliff's appl

Met Pol Dist White v Fulham Vestry magistrate's case

London White v Fobbe (Capital & Counties Bnkg Co, garnishees) county court deft's appl

Staffordshire, Wolverhampton Brotherton v Tittensor county court deft's appl

Devonshire The Queen v Mayor, &c, of Plymouth (expte Windett) Nisi for mandamus to pay money to the Devon Sea Fisheries Committee

Surrey, Wandsworth West v Herbert county court dft's app

Same Skpellhorn v Newman county court pliff's app

Same Denning v Valles (Bianchi, clmt) county court clmt's app

Cheshire, Macclesfield Simpson v Earlam county court dft's app

Met Pol Dist Fulham Vestry v Solomon magistrate's case

Middlesex, Brompton Caulfield v Trollope & Sons county court dfts' app

Hampshire, Portsmouth Warren v Clark county court pliff's app

Met Pol Dist The Queen v Horace Smith, Esq, Met Pol mag & anr (expte Mernagh) Nisi to hear, &c information

Wiltshire, Malmesbury Tombs v Hugginson county court plttf's app
 London Middlesex v Perryman county court deft's app
 Middlesex, Brompton Weldon v Faithfull county court plttf's app
 Middlesex, Whitechapel Dubowski & Sons v Goldstein county court
 plttf's appeal
 Middlesex, Marylebone Gaffin & Co v Lazarus county court deft's
 app
 Derbyshire Yates v Higgins & ors Magistrate's case
 Met Pol Dis London County Council v Pryor magistrate's case
 Same Fortune v Hanson magistrate's case
 Sheffield Hides v Littlejohn magistrate's case
 Middlesex, Bloomsbury Cocker v Cooper county court deft's app
 London Stannard v C Read & Co county court plttf's app
 Middlesex, Westminster W N White & Co v The London & South
 Western Ry Co county court plttf's app
 Lancashire, Bolton Birchall & ors v Bullough county court deft's app
 Cumberland, Carlisle Atkinson v The Mayor, &c, of Carlisle county
 court plttf's app
 Gloucestershire, Bristol Haynes v Baker county court plttf's cross-appl
 Yorkshire, Leeds Dodd (suings, &c) v Taylor Bros & Co county court
 deft's app
 Liverpool The Queen v Stewart, Sti Mag & Paterson (ex pte Burnham)
 Nisi to hear information
 Met Pol Dist Cook v White magistrate's case
 Same Heath & anr v Hunt magistrate's case
 Lancashire The Queen v Rothwell & anr Nisi for new trial and to
 admit to bail at instance of defts
 Met Pol Dist The Queen v J Vaughan, Esq, Met Pol Mag & Savoy Hotel
 (expte London County Council) Nisi to state case
 Same The Queen v J Shiel, Esq, Met Pol Mag & Brothie (expte Brothie)
 Nisi to hear summons
 Lancashire The Queen v Court of Record for the Hundred of Salford
 and Bellamy (expte Jones & Co) Nisi for prohibition
 Middlesex, Brentford Wauthier v Sheridan county court deft's app
 London Donne (trading, &c) v Donaldson Mayor's Court plttf's app
 Gloucestershire, Bristol In re Companies Acts, 1862 to 1893, and In re
 Bristol & Ilfracombe Pleasure Steamers county court liquidator's app
 Lancashire, Lancaster Denney v Crook & anr county court deft
 Bennett's app
 Moseley Hewitt v Taylor magistrate's case
 Middlesex, Westminster Munkittrick v Perryman & anr county court
 defendants' appeal
 Yorkshire, Todmorden Escritt & ors v Todmorden Industrial and Co-
 operative Soc county court Defendants' appeal
 Lancashire, Salford Harrison v The Mayor, &c, of Salford county court
 Defendants' appeal
 Suffolk, Lowestoft Girling v Ewles county court Defendant's appeal
 Met Pol Dist Hanks v Bridgman Magistrate's case
 Saffron Walden Woodley v Simmonds Magistrate's case
 Merionethshire, Dolgelly Jones v Barmouth Local Board county court
 Defendants' appeal
 Westmoreland, Kirkby Lonsdale Richardson v London and North-Western
 Ry Co county court Defendants' appeal
 Cornwall, Craig v Collins magistrate's case
 Yorkshire, Huddersfield Wood v Haigh county court plttf's appl
 Lancashire Pearson v The Belgian Mills Co magistrate's case
 Carnarvonshire, Pwllheli Jones v Evans (Davies, clmt) county court
 clmt's appl
 Yorkshire, Skipton Clegg, Parkinson & Co v The Earby & Thornton Gas
 & Lighting Co county court plttf's appl
 Carmarthenshire, Llandovery Williams v Williams county court deft's
 appl
 Cornwall, Redruth Noel v The Redruth Foundry Co county court
 deft's app
 Norfolk, Kings Lynn Rose v Girling county court deft's app
 Met Pol Dist St Leonard, Shoreditch, Vestry v Phelan magistrate's
 case
 Middlesex, Shoreditch Diamond v Eickoff Bros (Eickoff, clmt) county
 court plttf's app
 Met Pol Dist Burnett v Plumstead Overseers magistrate's case
 Staffordshire Colclough v Knight magistrate's case
 Worcester Strickland v Hayes magistrate's case
 Middlesex, Marylebone Syrratt v Cumpfen county court plttf's app
 London The Queen v Justices of County of London, Slape, Esq, Met
 Mag, & St Saviour's, Southwark, Board of Works (expte Saunders)
 nisi for prohibition
 Middlesex, Marylebone Chaffers v Taylor county court deft's appeal
 Staffordshire The Queen v W G Webb, Esq, & ors, JJ, and Grove (expte
 Hotchicks) Nisi for certiorari and order in bastardy
 Leeds The Queen v T S Soden, Esq, Revising Barrister for City of Leeds
 (expte Kelly & anr) Application from chambers for order to state case
 or mandamus to hear clmt's
 Monmouthshire The Queen v Partridge and Provincial Union Bank
 (expte Prickett) Nisi to issue interpleader summons
 Met Pol Dist Silver v Benn magistrate's case
 Bedford Cooper v Pearce magistrate's case
 Middlesex, Westminster Eves & anr v British Workmen's General Assoc
 Co county court deft's appeal
 Stockton-on-Tees Liddell v Lothians magistrate's case
 Middlesex, Whitechapel Debut v General Steam Navigation Co county
 court plttf's appeal
 Met Pol Dist Kylin v East London Waterworks Co magistrate's case
 London Proctor v Spooner & Co county court plttf's appeal

West Ham Brickell v Angell magistrate's case
 Met Pol Dist Collman v Roberts magistrate's case
 Middlesex, Whitechapel Tholander v Langford county court plttf's
 appeal
 Cheshire, Lancashire The Queen v JJ's of Stockport (expte Fletcher)
 Nisi for mandamus to confirm license
 Yorkshire, W R The Queen v Bradford Licensing Jj (expte Hardcastle)
 Summons for mandamus to confirm license
 Yorkshire, Leeds Grayshun v Richardson county court deft's appeal
 Middlesex, Bow Webber v Wildy & ors county court plttf's appeal
 Met Pol Dist Madge v Debuture Corpn magistrate's case
 Staffordshire, Burslem Cooke v Smith (T & J Smith clmts) county court
 clmts' appeal
 Kent Kent County Council v Colthup magistrate's case
 Hampshire, Southampton Kirkwood (trading, &c) v Smith & anr county
 court plttf's appeal
 Bedfordshire The Queen v Bedford Rural District Council Nisi to order
 indictment to be tried at CCC
 Gloucestershire, Gloucester James Reynolds & Co v Tomlinson, Hodgkiss,
 & Co county court defts' appeal
 London Ellis v Peek & ors county court plttf's appeal
 Surrey Vincent v Wilks magistrate's case
 Warwickshire, Tamworth Midland Ry Co v Gibbs and anr county court
 plttf's appeal
 Cardiganshire Phillips v Evans magistrate's case
 London Wood's Patent Brick Co v Cloke county court defts' appeal
 Glamorganshire The Queen v JJ of Glamorgan (expte Williams) Nisi
 for mandamus to enter continuances, &c
 Kent The Queen v Bexley Heath Ry Co (expte Darford Rural District
 Council) Nisi for mandamus to make bridge, &c
 Met Pol Dist Lowe v Volp magistrate's case
 Essex The Queen v Rochford District Council & ors (expte Clarke) Nisi
 for certiorari for precept Referred from chambers
 Poole Hains v Riddett & ors magistrate's case
 Northumberland, North Shields Johnson v Coulson & anr county court
 plttf's appeal
 Middlesex, Shoreditch Jones v Hand county court plttf's appeal
 Radnorshire, Presteign Reynolds v Urban District Council of Presteign
 county court defts' appeal
 Kent The Queen v Budden, Esq, & anr, JJ, and the Gillingham Urban
 District Council Nisi for certiorari for conviction at instance of C J
 Goodwin
 London Palmer v Shelburne & anr county court defts' appeal
 St Ives The Queen v Hain jun, Esq, & ors, licensing JJ, and Baynard
 (expte Lees) Nisi for certiorari for license
 Salop The Queen v Bowen, Esq, & anr, JJ (expte Bowdler) Nisi for
 mandamus to hear application
 Lancashire, St Helens & Widnes Woodward & ors v Dingsdale & anr
 county court defts' appeal
 Salop The Queen v Bishop of Hereford (expte Heaton) Nisi for manda-
 mus to consider objections, &c (Dilapidations Act)
 Devonshire, Barnstaple Parsons v Hancock county court deft's appeal
 Northumberland The Queen v Armstrong, Esq, & ors, licensing JJ
 (expte Duffy) Nisi for mandamus to hear application
 Sheffield The Queen v Skelton, Esq, & ors, licensing JJ (expte Bled)
 Nisi for certiorari for refusal of license
 Yorkshire, W R The Queen v Same Nisi for mandamus to hear appli-
 cation for license
 Carnarvonshire, Carnarvon Cwmgylo Cambrian Benefit Building Soc v
 Jones county court deft's appeal
 Middlesex, Shoreditch Hooper v Woolf (sued, &c) county court plttf's
 appeal
 Dorsetshire Pethwick & ors v Dorset County Council magistrate's case
 Lancashire, Liverpool Lonie v Briscoe (Bold, clmt) county court
 clmt's appeal
 London Baker & anr v Ambrose county court deft's appeal
 Middlesex, Brompton Richardson v Bassett county court deft's appeal
 Hants, Bournemouth Badger v Tovey county court deft's appeal
 Lincoln White v Mansell magistrate's case
 Warwickshire, Birmingham Holloway v Harpur & ors county court
 plttf's appeal
 Kent The Queen v JJ of Kent & ors (expte Boulter) Nisi for certiorari
 for Order of Sessions
 Same The Queen v Lovibond Nisi to quash conviction
 Cardiganshire, Aberystwith James & anr v Jenkins & ors county court
 defts Jenkins and Morgan's appeal
 Hampshire, Bournemouth Cochrane (trading, &c) v Trantrum county
 court plttf's appeal
 Gloucestershire, Gloucester Meadows v Lent county court deft's appeal
 Warwickshire Walker v Stretton magistrate's case
 Same Godwin v Walker magistrate's case
 Middlesex, Shoreditch Knibb v Wright county court plttf's appeal
 Essex, Colchester Mason v Lloyd county court plttf's appeal
 Met Pol Dist Commissioner of Police v Cartman magistrate's case
 Durham The Queen v JJ of Durham (expte Banks) Nisi for mandamus
 to hear application for license
 Middlesex, Whitechapel Phillips v Israel county court deft's appeal
 Lancashire, Bury Deane, sen, v Smith & anr county court plttf's appeal
 Gloucestershire Stangoe v Slater magistrate's case
 Warwickshire, Birmingham O'Connell Bros v Feely county court deft's
 appeal
 Carlisle Hill v Wright & anr magistrate's case
 Middlesex, Westminster Cohen v Eardley county court deft's appeal

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Middlesex, Marylebone Stanbridge v Firbank county court deft's appeal
 Carmarthenshire, Llandilofawr Powell & ors v Jones & anr county court deft's appeal
 Met Pol Dist The Queen v H Smith, Esq, Met Pol Mag, & Hillyard (expte Nokes & anr) Nisi to state case
 Surrey, Southwark Loomes v West county court plttf's appeal
 Yorkshire, Bradford Worrall (trading, &c) v Dyson county court deft's appeal
 Cheshire, Stockport Griffiths v Heath county court plttf's appeal
 Yorkshire, Keighley Butterfield v Berry county court plttf's appeal
 Lancashire, Bury Nuttall & Co v Continental Bottle Co county court plttf's appeal
 Lancashire The Queen v North Blackpool Popular Building Society (expte Kay) Nisi for mandamus for election of five arbitrators
 Norfolk, Harleston Rising v Durrant & Sons county court plttf's appeal
 Middlesex, Shoreditch Upton & anr (trading, &c) v Pearce county court plttf's appeal
 London Ruff v Home Secretary quarter sessions order & case
 Same Young v Barter & Co mayor's court deft's appeal
 Blackburn Alty v Farrell magistrate's case
 Accrington Pletts v Beattie magistrate's case
 London Kirby v North British Mercantile Insee Co mayor's court plttf's appeal
 Same The Queen v W Bird, Esq, & ors, jj, and Hammersmith Vestry (expte Arter) Nisi for mandamus to state case
 Con Crim Court, London The Queen v Balfour Nisi for new trial
 England, France In the matter of Emile Arton Nisi for habeas corpus
 Lancashire The Queen v Jj of County of Lancaster & Mayor, &c, of Middleton (expte Mills & ors) Nisi for certiorari for order of sessions
 Middlesex, Clerkenwell Davies v Crown Bottling Co & Thomas county court plttf's appeal
 London The Queen v Vestry of the Parish of St Matthew, Bethnal Green Nisi for mandamus to repair sewer
 Derbyshire, Bakewell Critchlow v London and North-Western Ry Co county court defts' appeal
 Leicestershire, Leicester Gardner v Hart county court deft's appeal
 Herefordshire, Hereford Dobbins v Garrold county court deft's appeal

REVENUE PAPER.

For Hearing.

Causes by English information.

Attorney-Gen v The Verderers of the New Forest and ors part heard
 Attorney-Gen v Newcomen (since dec) and ors part heard
 Attorney-General v Mander

Petitions.

In re Duty on the Estate of the late Sir Thomas Gresham part heard
 In re a Settlement, &c. and the Reversionary Interest Society Id (under Sec. 10 of Finance Act 1894)

Cases stated as to Income Tax and Stamp Duty.

Smith (Surveyor of Taxes), applt, and The Tonic Sol-fa College, resps
 The Committee of London Clearing Bankers, applts, and the Commissioners of Inland Revenue, resps
 The Norwich Union Fire Insurance Co, applts, and Magee (Surveyor of Taxes) resp
 The Clifton College, applts, and Tompson (Surveyor of Taxes) resp
 Huntington, applt, and Commissioners of Inland Revenue (resps)

Appeals & Motions in Bankruptcy.

Appeals for hearing before a Divisional Court Sitting in Bankruptcy, Pending December, 1895.

In re Dunkley Expte Dunkley
 In re Maughan Expte Batey & anr
 In re Hellyer Expte Cockburn
 In re Milns Expte Ker

Motions in Bankruptcy for hearing before Mr. Justice VAUGHAN WILLIAMS, Pending December, 1895.

In re Hope Johnstone Expte Gillow v Official Receiver (standing over by consent)
 In re Same Expte Abel Knapton v Official Receiver (standing over by consent)
 In re Caldwell

Expte Haydon v Fox (standing over by consent)
 In re Taffs, Dixon & Dowell
 In re Mortar
 In re Bryant
 In re Same
 In re Same
 In re Young
 In re Alderson
 In re Somes
 In re Kipling & anr
 In re Same
 In re Howett
 In re Davies
 In re Carey
 In re Holmes
 In re Tod
 In re Same
 In re Godfrey, S & ors

In re Gondia
 In re Hollowes
 In re Morris
 In re Shingler
 In re Grandridge
 In re Barker & Co
 In re Bischofswerder
 In re Same
 In re Valiquet
 In re Graydon

In re Fry
 In re Gent
 In re Orton
 In re Blunt
 In re Booth
 In re Bowes
 In re Messiter
 In re Tucker
 In re Seaman

In re Wynne
 In re Same
 In re Harrison
 In re Moon & Garner
 In re L L Bevan
 In re Tucker
 In re Thornton
 In re Victor

In re Same
 In re Pollett
 In re Tucker
 In re Peel

Expte Official Receiver v Strand
 Expte Board of Trade v Trustee
 Expte Same v Same
 Expte Same v Same
 Expte Same v Same
 Expte Official Receiver v Holden
 Expte Raphael
 Expte Poppleton
 Expte Burton v Singleton
 Expte Official Receiver v Graydon & ors
 Expte Ford v Bilbey & ors
 Expte Board of Trade v Trustee
 Expte Same v Same
 Expte Same v Same
 Expte Same v Same
 Expte Izard v Blackman
 Expte Denman v Sanguinetti
 Expte Newstead v Stewart
 Expte Furness & Finance Co Id v Gimblett
 Expte Whinney v Robb & ors
 Expte Same v F S W Robb
 Expte Board of Trade v Trustee
 Expte Same v Same
 Expte Matthews v Kent
 Expte Stewart v Newstead
 Expte Matyear v Official Receiver
 Expte Central Bank of London v Curtis
 Expte Curtis v Central Bank
 Expte Hobbs v Jackson
 Expte Johanning v Newstead
 Expte Thomas v Salaman

LEGAL NEWS.

OBITUARY.

Mr. RICHARD TOLLER, solicitor, of Leicester, died on Monday last, at the age of ninety years. He had been ailing some time, but was at his office about a fortnight before his death. He was the son of a Congregational minister, who for a period of forty-five years was pastor of what is now known as the Toller Chapel, at Kettering. He was articled to Mr. Lamb, solicitor, of Kettering, and commenced practice in Leicester at the age of twenty-two. As early as 1830 he was closely identified with the Liberal party of the town and county, acting first as election agent to Mr. William Evans and Mr. Wynn Ellis ere the passing of the Reform Act, while at about the same period he was appointed agent for the late Mr. Thomas Paget. He continued to act in the same capacity for many years afterwards. In 1836 he was appointed clerk of the peace for the borough, a position he occupied up to the time of his death. He was thirty-one years of age when he received that appointment, his services thus extending over the period of nearly sixty years. During that time he summoned juries for no fewer than six recorders, the last of them being his own son, Mr. A. T. Toller. One of the most extraordinary circumstances, perhaps, connected with Mr. Toller's altogether remarkable professional career (says the *Leicester Daily Post*) is that during the lengthened period of his office as clerk of the peace he had, up to within the last year or two, only been absent on two occasions from quarter sessions or adjourned sessions, his freedom from any kind of illness having been singular indeed. Besides being the oldest clerk of the peace in the country—both for age and length of service—Mr. Toller was the oldest surviving member of the Municipal Law Officers' Association, having joined that body at its formation in the year 1837. We chronicled only a few weeks ago a graceful recognition of Mr. Toller's worth, on his attainment of the age of ninety years.

Mr. ARTHUR BRIDLEY PEARSON-GEE, barrister, died on the 9th inst., in his forty-first year. He was the eldest son of Mr. William Pearson, Q.C., and was educated at Rugby and at Trinity College, Cambridge, where he graduated with honours in 1877. He was called to the bar in 1879, and was joint editor of *Benjamin on Sales*. He assumed the additional name of Gee by Royal licence in 1885.

APPOINTMENTS.

Sir PETER EDLIN, Q.C., has been re-elected Chairman of the Inns of Court Board of Preliminary Examiners of Law Students. This is the twentieth year in succession that Sir Peter has held the post.

CHANGES IN PARTNERSHIPS.

DISSOLUTIONS.

FRANCIS FENWICK PEARSON and ALEXANDER GRADWELL BAGOT PEARSON (Pearson & Pearson), solicitors, Kirkby Lonsdale. Dec. 31. In future such business will be carried on by the said Alexander Gradwell Bagot Pearson alone under the same style.

ROBERT TUNNICLIFFE and WILLIAM EDWARD ROBERT (Tunncliffe & Robert), solicitors, Liverpool. Dec. 31.

EDGAR CHRISTMAS HARTIN, PERKINS CASTLE SMITH, and HENRY ALLAN

ROUGHTON MAY (Minet, Harvie, Smith, & May), solicitors, 4, King William-street, London, as to the said Pering Castle Smith. Jan. 10. The said Edgar Christmas Harvie and Henry Allan Roughton May will continue to carry on the business at 4, King William-street aforesaid under the style or firm of Minet, Harvie, & May. The said Pering Castle Smith will in future carry on business at 81, Cannon-street, E.C., under the style of Minet, Pering, Smith, & Co. [Gazette, Jan. 10.]

JAMES DOUGLAS TETLEY and HORATIO FRANCIS ALEXANDER HOSKINS, parliamentary agents and solicitors (Tetley & Hoskins), 16, Parliament-street, Westminster. Jan. 1. [Gazette, Jan. 14.]

GENERAL.

It is understood that Judge Chalmers will be succeeded in the Birmingham County Court by Mr. J. C. Whitehorse, Q.C., of the equity bar.

The *St. James's Gazette* says that the applicants for the position of clerk to the London County Council now number about seventy. Amongst them is stated to be Mr. C. J. Stewart, official receiver in company liquidations.

It is stated that the Prison Commissioners have decided to extend the anthropometrical system of identification to all prisoners who have had previous convictions proved against them on indictment under the 7th section of the Prevention of Crimes Act of 1871. More warders are to be taught the system.

In view of the danger of contagious disease being spread through the handling and the kissing of the New Testament by persons of all sorts and conditions, in the ordinary form of the administration of the oath to a witness, Judge Emden has had notices conspicuously posted in the Lambeth County Court calling attention to the provisions of the Oaths Act, 1888, by which the kissing of the book may be dispensed with. He has also instructed the officers of the court, when administering the oath, to draw the attention of witnesses to the fact that they need not kiss the book unless they think fit.

The *Times* says that an incident of a novel character occurred at the Bolton Quarter Sessions on Friday. Counsel engaged by the prosecution in a case of criminal assault failed to attend, and the borough prosecutor himself undertook the case. Mr. Cottingham, who appeared for the defence, directed the Deputy-Recorder's attention to the matter, but on an explanation being made that the brief had been offered to other members of the Bar, who declined to accept it owing to short notice, the solicitor was allowed to proceed, the Deputy-Recorder expressing the hope that he was not establishing a precedent. The clerk of the peace was unable to certify for the solicitor's fee, and the services rendered by the borough prosecutor were thus given free.

The following notice has been issued in connection with the sittings in the Probate and Divorce Court:—Hilary Sittings, 1896.—Probate and Matrimonial.—The causes will be taken as follows: Undeclared matrimonial causes, on January 11, 13, 14, and 15; common jury causes, January 16 to February 7, inclusive; probate and defended matrimonial causes for hearing before the court itself, February 8 to March 3, inclusive; special jury causes, March 4 to March 24, inclusive. Common and special jury causes set down for trial after the Sittings List is published, and which are ready for trial at the time the common and special jury causes are taken, will be added to the list. A supplementary list of undefended and defended non-jury causes will be taken on and after March 25.

Before proceeding with the business of the Probate and Divorce Division at the opening of the sittings, Sir F. Jeune (with whom was Mr. Justice Barnes) made a touching reference to the late Mr. Richard Searle. His lordship said that he and Mr. Justice Barnes felt that they could not begin the work of these sittings without expressing their sorrow at the loss of Mr. Searle, which had occurred since the court last sat. Though not possessing the more brilliant qualities of advocacy, he was a man who maintained a very high place in the ranks of lawyers by his sterling qualities, by his complete mastery of the law, and by his intellectual powers, which were a combination of great acuteness and great ability, and also by his admirable evenness of temper. This court owed very much to Mr. Searle for his services for many years as a reporter, and owed more to him for his wisdom and his high-minded conduct as a practitioner. They all—whether as judges, opponents, or colleagues—owed much to his invariable forbearance and kindness, and they would all for a very long time regret this loss.

The *Central Law Journal* cites the dissenting opinion of Chief Justice Bleckley, of Georgia, in *Dilbert v. Harris*. The controversy in that case was concerning a hat lost in a barber's shop, for which the owner sought to hold the barber responsible. The Supreme Court, affirming the lower court, held that the proprietor of a barber's shop kept for public patronage is liable to a customer for the value of his hat, which was deposited on a hat-rack in the shop, and which, while the customer was being shaved, disappeared from the shop and was thus lost, such proprietor being under these facts a bailee for hire as to the customer's hat. Chief Justice Bleckley, however, filed a dissenting opinion, in which he said that "it hath never happened, from the earliest times to the present, that barbers, who are an ancient order of small craftsmen, have been held responsible for a mistake made by one customer whereby he taketh the hat of another from the common rack or hanging place appointed for all customers to hang their hats; this rack or place being in the same room in which customers sat to be shaved. The reason is that there is no complete bailment of the hat. The barber hath no exclusive custody thereof, and the fee for shaving is too small to compensate him for keeping a servant to watch it. He himself could not watch it and at the same

time shave the owner. Moreover, the value of an ordinary gentleman's hat is so much, in proportion to the fee for shaving, that to make the barber an insurer against such mistakes of his customers would be unreasonable. The loss of one hat would absorb his earnings for a whole day, perhaps many days. The barber is a craftsman labouring for wages, not a capitalist conducting a business of trade or trust."

WARNING TO INTENDING HOUSE PURCHASERS AND LESSEES.—Before purchasing or renting a house, have the Sanitary Arrangements thoroughly Examined by an Expert from The Sanitary Engineering Co. (Carter Bros.), 65, Victoria-street, Westminster. Fee for a London house, 2 guineas; country by arrangement. (Established 1875).—[ADVT.]

WINDING UP NOTICES.

London Gazette.—FRIDAY, JAN. 10.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

ENGLISH HORSE SHOW SOCIETY, LIMITED.—Creditors are required, on or before Feb. 19, to send their names and addresses, and the particulars of their debts or claims, to Rowland Bevor, Norfolk House, Norfolk st, Strand. Williams & James, Norfolk st, Strand, solvers to liquidator.

SHIP "CAIRNIEHILL," CO. LIMITED (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Feb. 13, to send their names and addresses, and particulars of their debts or claims, to C. W. Corsar, 30, Brunswick-street, Liverpool. Macdonald, Arlath, solvers.

SOUTHERN EXPLORERS, LIMITED.—Creditors are required, on or before Feb. 19, to send their names and addresses, and the particulars of their debts or claims, to Alfred Rye, 1, Gray's inn sq. Munster & Weld, 1, Gray's inn sq, solvers for liquidator.

COUNTY PALATINE OF LANCASTER.

LIMITED IN CHANCERY.

FISHER & RANDALL, LIMITED.—Petn for winding up, presented Jan. 7, directed to be heard at St George's Hall, Liverpool, on Monday, Jan. 20. Slater, Heelis, & Co, Prince st, Manchester, solvers for petners. Notice of appearing must reach the above named not later than 2 o'clock in the afternoon of Jan. 18.

FRIENDLY SOCIETIES.

SUSPENDED FOR THREE MONTHS.

HAND-IN-HAND FRIENDLY SOCIETY, Horse and Groom Inn, New Alresford, Hants. Jan 7.

WIDOWS AND ORPHANS' FUND, CHESTERFIELD DISTRICT, L.O.O.F., M.U., FRIENDLY SOCIETY, 24, Queen st, Chesterfield, Derby. Jan 7.

London Gazette.—TUESDAY, JAN. 14.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

DARWIN POST NEWSPAPER CO. LIMITED (IN LIQUIDATION).—Creditors are required, on or before Feb. 20, to send their names and addresses, and particulars of their debts or claims, to Mr Percy Cowdell Winterton, at Messrs Cunliffe & Co's Bank, Darwin. Coker, Darwin, solvers to liquidator.

TIPPERARY GOLD MINE, LIMITED.—Creditors are required, on or before Feb. 17, to send their names and addresses, and particulars of their debts or claims, to Mr John Alexander James Shaw, 23, Queen Victoria st. Romer & Haslam, 4, Copthall chbrs, solvers to liquidator.

WESTERN EXPLORERS, LIMITED.—Creditors are required, on or before Feb. 26, to send their names and addresses, and particulars of their debts or claims, to Ernest Hay Saunders, 63, New Broad st. Francis & Johnson, 28, Austinfriars, solvers to liquidator.

FRIENDLY SOCIETIES DISSOLVED.

HOOFBEENDERS' PHILANTHROPIC SOCIETY, Ship Aground Tavern, Broomfield, SE. Jan 5.

MORTIMER FRIENDLY SOCIETY, Village School, Mortimer, Berks. Jan 8.

CREDITORS' NOTICES.

UNDER 22 & 23 VICT. CAP. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, JAN. 10.

ABBOTT, JAMES, Stretford, Lancaster, Commercial Stationer Feb 20 Grundy & Co, Manchester.

AIR, ELIZABETH, King's Staith, York, Boat Builder Feb 12 Atlay Shaftoe, York.

ARMEDIN, GEORGE JOHN, Green lanes, Stoke Newington, Doctor Jan 25 Upton & Co, Austinfriars.

BARREY, SARAH, Loud, Suffolk Feb 8 Burton & Sons, Gt Yarmouth.

BIGLAND, ROBERT, Cartmel, Lancaster, Gent Feb 11 Field & Cunningham, Manchester.

BIRD, MARY ANNE, Cambridge Feb 12 Ginn & Matthew, Cambridge.

BOWTER, CHARLOTTE, London rd, Twickenham Feb 7 Thrupp & Chidell, New Bnd.

COFFEY, GEORGE, St Giles, Dorset, Gent Feb 15 Dibben, Wimborne.

COOK, GEORGE, Swindon, Lincoln, Farmer Feb 7 Tweed & Co, Lincoln.

DAVIES, EDWIN EDGAR, Bridgend, Glam, Money Broker Feb 14 Morgan, Cardiff.

DAVIS, SARAH, Maids hill Jan 31 Harrison & Davies, Bedford row.

EMERY, FREDERICK, Leighton Buzzard Feb 10 Pettit, Leighton Buzzard.

HODGE, JAMES, Stamford hill, Wine Merchant Feb 7 Goldberg & Co, West st, Fwybury circus.

HURST, ELIZABETH, Hayfield, Derby Feb 3 Doyle & Bowden, Manchester.

HURST, JAMES, Hayfield, Derby, Farmer Feb 3 Doyle & Bowden, Manchester.

JACKELL, MARIA, Norwich Feb 8 Burton & Son, Gt Yarmouth.

LACKORISH, HENRIETTA, Benwell rd, Holloway March 3 Lackorish & Co, Queen Victoria st.

LAWRENCE, WILLIAM, Bradford, York, Law Stationer Feb 6 Freeman, Bradford.

LOWE, SEPTIMUS, Wheldrake, York, Esq Feb 11 Gray & Dodsworth, York.

MEE, THOMAS, Brentwood, Essex, Solicitor March 10 Woolley, Gt Winchester st, 40.

MITCHELL, WILLIAM, Cheltenham, Glos, Gent Feb 10 Griffiths & Co, Cheltenham.

MORGAN, CHARLES ISAAC, Cheltenham, Glos, Grocer Feb 10 Winterbothams & Gump, Cheltenham.

OWEN, WILLIAM, Wallis's yd, Buckingham Palace rd Feb 19 Rollit & Sons, Mark Lane, E.C.
 PEAR, ADRIAN HILL, Alceley, Warwick, Esq Feb 14 Kirby & Sons, Coventry
 PERRY, MARY ANN, Old Charlton, Kent Feb 10 Duke, Gresham st
 PERKINS, ANNA JANE, Lowndes st Feb 29 Young & Co, St Mildred's court, Poultry
 PLANT, ARTHUR HOLLAND, Hednesford, Stafford Feb 15 Plant, Swansea
 PLESTON, CAROLINE MARY, Esher, Surrey Feb 12 Wickings & Co, Lincoln's inn fields
 PROBERT, THOMAS, Madley, Hereford, Farmer Jan 31 Wallis, Hereford
 ROSE, CALDER, Ipswich, Physician Feb 10 Aldridge & Co, Bedford row
 ROSS, ELIZA, Helperry, York Feb 14 Hirst & Capes, Boroughbridge
 ROY, JAMES ROBERT, Half Moon st, Piccadilly, Hotel Proprietor Feb 24 Staapole & Co Old Broad st
 ROYDS, REV EDWARD, Sandbach, Chester Feb 18 Gibbons & Arkle, Liverpool
 SCHLOSS, DAVID PHILIP, Manchester, Merchant Feb 29 Hinde & Co, Manchester

SLADE, SOPHIA, Maidstone, Kent Feb 9 Ellis, Maidstone
 STEVENSON, JOHN, Cheltenham, Glos, Esq Feb 10 Winterbothams & Gurney, Cheltenham
 SUDGEN, SARAH, Keighley, York Feb 8 Wright & Waterworth, Keighley
 THOMAS, WILLIAM, Windhill, nr Bradford, Yorks, Gent Feb 10 Morgan & Morgan, Shipley
 TOWNSEND, FRANCIS MICHAEL, Liverpool, Cotton Merchant Feb 29 Batesons & Co, Liverpool
 TYLER, CHARLES, Elberton New West End, Finchley rd, Hampstead, Esq Feb 10 Kearsey & Co, Old Jewry
 UPTON, RICHARD, Apsley terrace, Acton Feb 22 Withers & Withers, Arundel st, Strand
 VERNON, THOMAS, Leicester, Tailor Feb 14 Stevenson & Son, Leicester
 WATERS, SUSAN, Falmouth, Cornwall Feb 13 Paige & Grylls, Redruth, Cornwall
 WILKS, SAMUEL, Crowle, Worcester, Baker Jan 25 Wilks & Wilks, The Malt House, Crowle
 WOOD, BASIL THOMAS, Knaresborough, York, Esq Feb 8 Perkins & Weston, Gray's inn sq

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, JAN. 10.

RECEIVING ORDERS.

ADIE, CHARLES, Brixton, Builder High Court Pet Nov 14 Ord Jan 6
 BARNES, GEORGE, Griston, Norfolk, Farmer Norwich Pet Jan 7 Ord Jan 7
 BRIGTON, FREDERICK WILLIAM, Gt Ellingham, Norfolk, Farmer Norwich Pet Dec 30 Ord Jan 8
 CARRIBREED, JAMES, Stratford, Essex, Cigar Merchant High Court Pet Dec 14 Ord Jan 6
 CARTWRIGHT, FREDERICK, Westminster, Law Stationer High Court Pet Dec 19 Ord Jan 6
 CHAL, FREDERICK JOHN, Swanage, Dorset, Painter Poole Pet Jan 8 Ord Jan 8
 COLE, WILLIAM JOSEPH, Bexhill, Sussex, Builder Hastings Pet Jan 6 Ord Jan 6
 COLETT, JAMES HENRY, Leeds, Manager Leeds Pet Jan 6 Ord Jan 6
 DAVIS, HYMAN, Leeds, Shoe Manufacturer Leeds Pet Jan 7 Ord Jan 7
 DREIN, LEWIS, Cardiff, Grocer Cardiff Pet Jan 6 Ord Jan 6
 DUCROQ, JOHN McFARLANE, Dartmouth, Grocer Plymouth Pet Jan 8 Ord Jan 8
 ELIAS, ROWLAND, Ruthin, Denbigh, Bootmaker Wrexham Pet Dec 17 Ord Jan 2
 ESKRETT, GEORGE, Kingston upon Hull, Builder's Foreman Kingston upon Hull Pet Jan 4 Ord Jan 6
 FLETCHER, HENRY HOPE LEIGH, Denton, Lancs Ashton upon Lyne Pet Dec 31 Ord Jan 6
 GRIFFITH, ROBERT, Gresson, Carnarvon Bangor Pet Jan 7 Ord Jan 7
 HADLEY, EDWARD BERTHESTON, Wandsworth Common, Gent Wandsworth Pet Jan 4 Ord Jan 4
 HARBROOK, JOHN GEORGE, Stockton on Tees, Baker Stockton on Tees Pet Jan 7 Ord Jan 7
 HEDGES, DAVID, Walsall, Staffs, Meat Salesman Walsall Pet Jan 3 Ord Jan 3
 HEPPLE, WALTER JOSEPH, Plymouth, Baker Plymouth Pet Jan 7 Ord Jan 7
 HUSSEY, HENRY RICHARD, Tottenham, Tailor Edmonton Pet Dec 6 Ord Jan 6
 JAMES, JOHN, Pontycymmer, Glam, Baker Cardiff Pet Jan 6 Ord Jan 6
 JUPP, HENRY, Tunbridge, Kent, Nurseryman Tunbridge Wells Pet Jan 8 Ord Jan 8
 KIDD, JOHN LEONARD, Kingston upon Hull, Clerk Kingston upon Hull Pet Jan 7 Ord Jan 7
 LAMONT, JOHN, Keswick, Cumberland, Solicitor's Clerk Cockermouth Pet Dec 23 Ord Jan 6
 LATTY, WILLIAM GEORGE, Cardiff, Auctioneer Cardiff Pet Jan 8 Ord Jan 8
 MARDON, JANE, Ramsgate, Kent, Lodging House Keeper Canterbury Pet Jan 5 Ord Jan 5
 McMANUS, THOMAS, Waterloo, Lancs, Dairyman Liverpool Pet Jan 6 Ord Jan 6
 MITCHELL, SAMUEL, Perranabuloe, Cornwall, Miller Truro Pet Jan 6 Ord Jan 6
 NATHAN, M. S., Rochester rd, Camden rd, Picture Dealer High Court Pet Oct 10 Ord Jan 8
 PARSLEY, JAMES, Plymouth, Naturalist Plymouth Pet Jan 7 Ord Jan 7
 PARSLEY, HARRIET LOUISA, Cardiff, Hat Dealer Cardiff Pet Jan 7 Ord Jan 7
 PHARAOH, JOSEPH JOHN, Oxford, Farmer Oxford Pet Jan 6 Ord Jan 6
 POXON, HYLA JAMES, Brownhills, Staffs, Harness Maker Walsall Pet Jan 4 Ord Jan 4
 RICHARDS, HENRY, Chorlton on Medlock, Manchester Plumber Manchester Pet Dec 16 Ord Jan 7
 RUBELL, THOMAS, Stone, nr Greenhithe, Kent, Farmer Rochester Pet Jan 8 Ord Jan 8
 SIMPSON, JANE, Newcastle on Tyne, Costumier Newcastle on Tyne Pet Jan 7 Ord Jan 7
 SWALE, JOHN, Barby, Yorks, Farmer York Pet Jan 7 Ord Jan 7
 TITHEMINGTON, JAMES STANFIELD, Haslingden, Lancs, Woolstapler Blackburn Pet Jan 7 Ord Jan 7
 WILKINSON, HOWARD, Wimbome, Dorset, Engineer Poole Pet Dec 30 Ord Jan 6
 WRAO, JOHN THOMAS, York, Fruiterer York Pet Jan 8 Ord Jan 8

Amended notice substituted for that published in the London Gazette of Dec. 17, as amended by notice in the Gazette of Dec. 27:—
 COOPER, BENJAMIN, Manchester, Cloth Agent Manchester Pet Nov 30 Ord Dec 13

FIRST MEETINGS.

BARTON, THOMAS, Leicester, Joiner Jan 17 at 12.30 Off Rec, 1, Berridge st, Leicester
 BULMER, WILLIAM, Newcastle on Tyne, Plumber Jan 22 at 12 Off Rec, Pink lane, Newcastle on Tyne

BUNNETT, OCTAVIUS W. B., London Wall Jan 17 at 11 Bankruptcy bldgs, Carey st
 CHAPMAN, CHARLES, St Leonards on Sea, Dairyman Jan 27 at 12 Young & Son, Bank bldgs, Hastings
 COHEN, JOSEPH FREEMAN, Gt St Helen's, Coalbroker Jan 17 at 2.30 Bankruptcy bldgs, Carey st
 COLLINS, HENRY ELLIS, Glynneath, Breconshire Jan 21 at 3 Off Rec, 29, Queen st, Cardiff
 COOP, JOSHUA, Bradford, Yorks, Grocer Jan 20 at 11 Off Rec, 31, Manor row, Bradford
 COOPER, BENJAMIN, Manchester, Cloth Agent Jan 17 at 2.30 Ogdens's chmbrs, Bridge st, Manchester
 CORLETT, JAMES HENRY, Leeds, Manager Jan 20 at 12 Off Rec, 22, Park row, Leeds
 CROSLLEY, ELIZABETH, Birkdale, Lancs Jan 21 at 2 Off Rec, 35, Victoria st, Liverpool
 DARGUE, JOHN, Widdington, Northumbria, Miner Jan 27 at 11.30 Off Rec, Pink lane, Newcastle on Tyne
 DAVIES, THOMAS, Haverfordwest, Draper Jan 17 at 11 Off Rec, 4, Queen st, Carmarthen
 ESKRETT, GEORGE, Kingston upon Hull, Builder's Foreman Jan 17 at 11 Off Rec, Trinity House lane, Hull
 FELLOWS, ERNEST SWANSON, Metal Broker Jan 20 at 12 Off Rec, 31, Alexandra rd, Swansea
 FRANKLIN, JOSEPH HUDSON, Geddes rd, East Hill, Wandsworth, Clerk Jan 17 at 11.30 24, Railway app, London Bridge
 FREEMAN, WALTER, Swallowfield, Berks, Baker Jan 20 at 12 Queen's Hotel, Reading
 GARDAM, JOHN BRIGGS, Ripon, Clock Maker Jan 20 at 11.30 Court House, Northallerton
 HAIGH, HOLDEN, Llandudno, Licensed Victualler Jan 17 at 12 Crypt chmbrs, Eastgate row, Chester
 HARMER, CHARLES, Chalk Farm rd, Grocer Jan 21 at 2.30 Bankruptcy bldgs, Carey st
 HEDDITCH, CHARLES JOHN, Kingston Russell, Dorsetshire, Dairyman Jan 17 at 11.30 Antelope Hotel, Dorchester
 HILL, THOMAS, Wolverhampton, Grocer Jan 20 at 11.30 Off Rec, Wolverhampton
 HOSKFIELD, WILLIAM EDWARD, Preston, Lancs, Overlooker Jan 17 at 3.30 Off Rec, 14, Chapel st, Preston
 HOUSTON, CAMPBELL, Manchester, Provision Merchant Jan 17 at 3 Ogdens's chmbrs, Bridge st, Manchester
 INGLEBY, DAVID, Fawcett, Yorks, Innkeeper Jan 20 at 11 Off Rec, 22, Park row, Leeds
 JONES, DAVID, Bodfari Treman, Flint Jan 17 at 11 Crypt chmbrs, Eastgate row, Chester
 KING, JOHN HUDSON, South Gosforth, Northumbria, Commission Agent Jan 27 at 11 Off Rec, Pink lane, Newcastle on Tyne
 KNOWLES, WILLIAM HENRY, Halifax, Insurance Agent Jan 20 at 11 Off Rec, Townhall chmbrs, Halifax
 LEVITT, JOHN HENRY CHADY, Gt St Helen's Jan 21 at 11 Bankruptcy bldgs, Carey st
 LIDDETT, ALFRED EDWARD, Lime st sq, Shipbroker Jan 21 at 11 Bankruptcy bldgs, Carey st
 LOTHOUSE, OSWALD, St Mary Axe, Commission Agent Jan 21 at 11 Bankruptcy bldgs, Carey st
 NORMAN, FREDERICK CHARLES, South Shields, Photographer Jan 22 at 11.30 Off Rec, Pink lane, Newcastle on Tyne
 NYLANDER AND SNOBOHM, St Dunstan's hill Jan 22 at 12 Bankruptcy bldgs, Carey st
 PANTON, HENRY RABBER, Roath, Cardiff, Commission Agent Jan 21 at 11 Off Rec 29 Queen st, Cardiff
 PINCHBECK, KENT, York bldgs, Adelphi, Architect Jan 22 at 11 Bankruptcy bldgs, Carey st
 RICHARDS, GEORGE, Tenby, Pembrokeshire, Innkeeper Jan 18 at 12.30 Off Rec, 4 Queen st, Carmarthen
 ROWLAND, LOUIS WILLIAM, Leeds, Tailor Jan 17 at 11 Off Rec, 22, Park row, Leeds
 SOLOMON, MOSES, Brynmawr, Breconshire, Outfitter Jan 20 at 12 65 High st, Merthyr Tydfil
 TAYLOR, JOHN, Honiton, Devonshire, Draper Jan 20 at 12 The Castle, Exeter
 THOMAS, FRANCIS, Aberaman, Aberdare, Glam., Tailor Jan 17 at 2 65 High st, Merthyr Tydfil
 TOOE, ARTHUR E., Ramsgate, Kent, Barrister at Law Jan 20 at 2.30 Off Rec, 24, Railway app, London Bridge
 WAKE, BENJAMIN BARRY, Crosby sq, Shipbrokers Jan 21 at 11 Bankruptcy bldgs, Carey st
 WALKER, JOSEPH, Wolverhampton, Licensed Victualler Jan 20 at 11 Off Rec, Wolverhampton
 WALTON, ISRAEL, Helmsboro, Lancs, Yarn Agent Feb 5 at 2 County Court House, Blackburn
 WHITMAN, WILLIAM JAMES, Pessmarsh, Sussex, Farmer Jan 21 at 2 George Hotel, Nyo
 WHITLEY, HENRY POLES, Gt St Helen's, Oil Merchant Jan 21 at 11 Bankruptcy bldgs, Carey st
 WILKINSON, AMOS, Newport Pagnell, Bucks, Veterinary Surgeon Jan 18 at 12.30 County Court bldgs, Northampton
 WOODCOCK, ROBERT REGINALD, Ripon, Yorks, Coal Agent Jan 20 at 11.30 Court House, Northallerton

WRIGHT, JOHN THOMAS, Patmore st, Battersea, Turner Jan 17 at 12 24, Railway app, London Bridge

ADJUDICATIONS.

BARNES, GEORGE, Griston, Norfolk, Farmer Norwich Pet Jan 6 Ord Jan 7
 BLACKBURN, JOSHUA, and THOMAS DAVENPORT, Halifax, Slaters Halifax Pet Dec 18 Ord Jan 4
 BRIDGLAND, THOMAS, Darford, Kent, Provision Merchant Rochester Pet Nov 30 Ord Jan 5
 CARRIBREED, JAMES, Stratford, Essex, Cigar Merchant High Court Pet Dec 14 Ord Jan 6
 CHURCH, HARRY REYNOLDS, High st, Teddington, Printer Kingston, Surrey Pet Dec 6 Ord Jan 7
 CLARKE, RICHARD LEICESTER, Colveston crest, Dalston, Licensed Victualler High Court Pet Dec 13 Ord Jan 7
 COHEN, JOSEPH FREEMAN, Gt St Helen's, Coalbroker High Court Pet Nov 2 Ord Jan 8
 COLE, WILLIAM JOSEPH, Bexhill, Sussex, Builder Hastings Pet Jan 4 Ord Jan 6
 CORLETT, JAMES HENRY, Leeds, Manager Leeds Pet Jan 6 Ord Jan 6
 CROSLLEY, ELIZABETH, Birkdale, Lancs Liverpool Pet Nov 30 Ord Jan 6
 DAVIS, HYMAN, Leeds, Shoe Manufacturer Leeds Pet Jan 7 Ord Jan 7
 DREIN, LEWIS, Cardiff, Grocer Cardiff Pet Jan 6 Ord Jan 6
 DUCROQ, JOHN McFARLANE, Dartmouth, Grocer Plymouth Pet Jan 7 Ord Jan 8
 ELIAS, ROWLAND, Ruthin, Denbigh, Bootmaker Wrexham Pet Dec 10 Ord Jan 8
 ESKRETT, GEORGE, Kingston upon Hull, Builder's Foreman Kingston upon Hull Pet Jan 1 Ord Jan 6
 FELLOWS, ERNEST SWANSON, Metal Broker Swansea Pet Dec 18 Ord Jan 8
 GRIFFITH, ROBERT, Gresson, Carnarvon, formerly Farmer Bangor Pet Jan 7 Ord Jan 7
 HARBROOK, JOHN GEORGE, Stockton on Tees, Baker Stockton on Tees and Middlesbrough Pet Jan 7 Ord Jan 7
 HAWKINS, THOMAS HARRY, Cardiff, Outfitter Neath Pet Dec 16 Ord Jan 7
 HEDGES, DAVID, Walsall, Staffs, Meat Salesman Walsall Pet Jan 3 Ord Jan 3
 HEPPLE, WALTER JOSEPH, Plymouth, Baker Plymouth Pet Jan 7 Ord Jan 7
 HIGGELL, WILLIAM THOMAS, Twynning, Glos Cheltenham Pet Dec 31 Ord Jan 7
 HOPKINS, JOHN JOSEPH, Gateshead, Grocer Newcastle on Tyne Pet Dec 19 Ord Jan 7
 IRELAND, MARK, and FRANK IRELAND, Horsham, Plumbers Brighton Pet Dec 19 Ord Jan 7
 JAMES, JOHN, Pontycymmer, Glam, Baker Cardiff Pet Jan 6 Ord Jan 6
 JONES, JOHN, Aberystwith, Commercial Traveller Aberystwith Pet Dec 10 Ord Jan 8
 JUPP, HENRY, Tunbridge, Nurseryman Tunbridge Wells Pet Jan 7 Ord Jan 8
 KIDD, JOHN LEONARD, Kingston upon Hull, Clerk Kingston upon Hull Pet Jan 6 Ord Jan 7
 LIPSCOMB, LOUIS HENRY, Comely Bank rd, Walthamstow, Builder High Court Pet Dec 2 Ord Jan 8
 MARDON, JANE, Ramsgate, Stationer Canterbury Pet Jan 5 Ord Jan 5
 McMANUS, THOMAS, Waterloo, Lancs, Dairyman Liverpool Pet Jan 6 Ord Jan 6
 MITCHELL, SAMUEL, Perranabuloe, Cornwall, Miller Truro Pet Jan 4 Ord Jan 6
 PALMER, JAMES, Plymouth, Naturalist Plymouth Pet Jan 6 Ord Jan 7
 PARSLEY, HARRIET LOUISA, Cardiff, Hat Dealer Cardiff Pet Jan 7 Ord Jan 7
 PHARAOH, JOSEPH JOHN, Oxford, Farmer Oxford Pet Jan 6 Ord Jan 6
 PICKARD, HENRY, Dewsbury, Yorks, Tinner Dewsbury Pet Sept 21 Ord Oct 2
 POXON, HYLA JAMES, Walsall, Staffs, Harness Maker Walsall Pet Jan 4 Ord Jan 4
 RICHARDS, HENRY, Chorlton on Medlock, Manchester Plumber Manchester Pet Dec 16 Ord Jan 8
 SIMPSON, JANE, Newcastle on Tyne, Costumier Newcastle on Tyne Pet Jan 7 Ord Jan 7
 SMITH, ROBERT OWEN, Walbrook, EC, Licensed Victualler High Court Pet Nov 29 Ord Jan 8
 SPARROCK, ALBERT, Swinhead, Lancs, Farmer Boston Pet Dec 20 Ord Jan 7
 SWALE, JOHN, Barby, Yorks, Farmer York Pet Jan 7 Ord Jan 7
 TITHEMINGTON, JAMES STANFIELD, Haslingden, Lancs, Woolstapler Blackburn Pet Jan 8 Ord Jan 7
 WHITE, WILLIAM, Wisbech St Peter, Cambs, Auctioneer King's Lynn Pet Nov 25 Ord Jan 6
 WRAO, JOHN THOMAS, York, Fruiterer York Pet Jan 8 Ord Jan 8

ESTABLISHED 1868.
91, CHANCERY LANE, LONDON.